RULES

FOR THE

GUIDANCE OF OFFICERS

ENGAGED IN

THE ADMINISTRATION

OF THE

REVENUE DEPARTMENT

IN THE

LOWER PROVINCES OF BENGAL.

VOL. II.

Calcutta:
PRINTED AT THE BENGAL SECRETARIAT PRESS.
1881.

I/298

(184)

Rules for the guidance
of Officers Engaged in
the Admn of the Rev.
dept. in the Lower
Provinces of Bengal
Vol - II

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ADDENDA AND ERRATA.

Page 3.—Clauses 4, 5, and 6 of Section II, and the form of return appended to this section, should be expunged.

Page 23.—Omit Rule 1, Section II.

Page 25.—For Rule 7, Section IV, substitute the following rule:—

"The rewards adjuged by a Magistrate under Government Rule XLVII, whether the fine imposed has or has not been realized, may at once be paid on production of the Magistrate's order, and the payee's receipt should be obtained for the amount on a bill in the prescribed form. The receipted bill must be forwarded after payment to the Opium Agent, by whom it will be countersigned and returned, and the bill so receipted and countersigned will be transmitted to the Accountant-General as a voucher in support of the payment. The same procedure should be observed in cases of special rewards sanctioned under the Board's orders."

Page 25.—Omit Rule 8, Section IV.

Page 25.—Section IV, Rule 9. Omit the words "sending up at the same time when available—that is, when not wanted for an appeal—the records of the case" in lines 3, 4, and 5 of this clause, and substitute the following words: "apply for a supplementary grant if necessary" for the words "keep the expenditure within the fixed limits" in line 7 of this clause. Also omit the last two lines of the clause.

Page 25.—Section IV, Rule 10, substitute the following for this rule:—

"If in any case the Magistrate omits to grant a reward, or the Collector is of opinion that the case is deserving of a larger reward than the Magistrate is authorized to adjudge, application for a special reward may be made to the Board through the Commissioner of the Division."

Page 25.—Section IV, Rule 12, add the following:—"In all such cases a copy of the report submitted

under the preceding rule should be forwarded to the Opium Agent, Patna, for his information, together with copies of the accused's statement, and of such part of the evidence as may be likely to throw light upon the question of the identity of the prisoner, or of the source from which the illicit supply was obtained."

Page 39.—Strike out the words from "the Lieutenant-Governor" to "district" at the end of clause 1, Section II.

Page 49, clause 8, against Chittagong after "26th December" add "for estates paying above Rs. 10 per annum, and 25th May for estates paying Rs. 10 and under."

Page 58.—After Register No. XV insert "Register No. XVI, separate accounts of cesses payable by registered holders of revenue-free estates under clause 2, Section XLVI of the Act. [See Appendix B, No. 16.]"

Page 73.—At the end of Appendix B insert "No. 16," with heading and form as given in Circular Order No. 6 of August 1881.

Page 82.—After Appendix C insert as Appendix D, the rules for separate accounts of cesses payable by registered holders of revenue-free estates with heading as given in Circular Order No. 5 of August 1881.

BOARD OF REVENUE, L.P.,
CALCUTTA;
The 31*st December* 1881.

RULES

OF THE

BOARD OF REVENUE.

CHAPTER I.

Civil Suits.

SECTION I.—SUITS TO BE CONDUCTED UNDER INSTRUCTIONS FROM THE LEGAL REMEMBRANCER.

1. All suits, including those connected with the estates of wards of court, or with other estates the property of individuals in charge of the Revenue authorities, should be conducted in accordance with the rules issued by the Legal Remembrancer.

2. Special attention is called to Rule 19, section I of those Rules, in which it is laid down that a copy of the brief shall be sent by the Commissioner or the Collector to the Board for information :—

(*a.*) In all cases or classes of cases involving revenue questions in which the Board may by general orders so direct.

(*b.*) In all cases of importance in which the Commissioner or Collector may think that the Board, as the chief Revenue authority, should be informed of the facts.

3. With reference to clause (*b*) of paragraph 2 above, the Board require that a copy of the brief shall be submitted to them :—

(*a.*) In all cases in which a suit is brought against Government or the Court of Wards to contest, set aside, or modify any proceedings of the Revenue authorities in which the Board have taken a part; in cases affecting the right of Government to lands taken possession of as islands; and in cases affecting the right of Government to assess alluvial increments.

(*b.*) In cases instituted by under-tenants or ryots to contest enhancements of rent, whether in Government estates, wards' estates, or in estates the property of private individuals, brought under settlement under

Bengal Act VIII of 1879. In such cases, when several suits are instituted on similar grounds, it will only be necessary to send up copy of the brief in one typical case, with a report explanatory of the general circumstances.

The copy of the brief required is a copy of the statement of facts which is drawn up for the Legal Remembrancer according to paragraph 17 of that officer's rules and of any other papers which may be material to a proper understanding of the merits of the case.

4. It should further be understood that the Legal Remembrancer has been requested to consult the Board in cases involving general revenue questions, or affecting seriously the interests of Government in the Revenue Department.

5. The Board of Revenue is, under the Court of Wards Act, 1879, the Court of Wards, but under section 15 of the above Act the Board have delegated to Commissioners the power of ordering a suit to be brought on behalf of a ward, and of ordering all other things to be done which may be requisite for the proper conduct of any suit in which a ward is concerned.

6. Careful attention should be paid to the instructions issued by the Accountant-General regarding the adjustment of charges against wards' and other estates on account of fees for work done in the Legal Remembrancer's Office.

Section II.—Suits to be conducted or instituted without reference to the Legal Remembrancer.

1. Attention is drawn to Rule 16 of the Rules of the Legal Remembrancer for the conduct of civil suits, under which certain suits will be conducted or brought without reference to the Legal Remembrancer.

2. Clause 1 of that rule refers to Government suits as well as Wards' suits; clause 2 to Wards' suits only. To the institution of such suits, as well as to their being conducted without reference to the Legal Remembrancer, the sanction of the Commissioner will in each case be necessary. After institution, Government suits (in all cases) and Wards' suits as a general rule, will be conducted by the Collector under the supervision of the Commissioner; but in the case of large estates with experienced Managers, the conduct of such suits may, with the sanction of the Commissioner, be left to Managers.

3. Collectors or Managers before instituting or defending such suits should obtain the opinion of the local pleader employed by them, and should be careful not to enter upon any suit which may probably involve important issues without reference to the Legal Remembrancer or Board.

4. The Board's previous sanction will not be requisite; but to enable them to exercise a general supervision over this litigation, a quarterly return—No. XXIG, pages 299 and 301, Volume 1, Board's Rules—must be submitted for each district, through the Commissioner, in the form given below. The return will be in three Parts, of which the first two will not be in tabular form.

5. The return will be due in the Commissioner's Office on the 15th July, October, January, and April; and in the Board's Office on the 1st August, November, February, and May, respectively.

6. Commissioners should review the returns when forwarding them in all cases in which they show an unfavourable result.

7. Whenever the Commissioner sees reason to apprehend that any case is likely to assume unforeseen importance, he should call for such information as will enable him to judge whether the advice of the Legal Remembrancer is necessary, and, if such advice seems necessary, should forward the papers to the Legal Remembrancer.

8. Whenever an appeal appears to be necessary in a case conducted without reference to the Legal Remembrancer, a reference should be made to the Board so as, if possible, to admit of their passing orders in time for the institution of the appeal; but if orders are not received in time, the appeal may be instituted.

9. The papers sent up should be—

1. Copy of plaint.
2. Copy of reply.
3. Copy of decision.
4. Copy of grounds of appeal.
5. Copy of Government pleader's opinion.
6. Collector's remarks.

10. No appeal can under any circumstances be made to the High Court without reference to the Legal Remembrancer.

Return of Court of Wards' suits conducted without reference to the Legal Remembrancer under Rule 16, *Section I, of the Legal Remembrancer's Rules for the quarter ending—*

PART I.

Suits instituted during the quarter under report.

This Part will not be in tabular form. The suits will be entered consecutively. Information will be given regarding each suit under the

following heads, as far as the suit has progressed during the quarter under report :—

1. Serial number of the suit in the return.
2. Court in which suit is instituted, and number of suit in that court.
3. Date of institution.
4. Name of Ward's estate.
5. Names of parties.
6. Value of suit.
7. Purport of plaint.
8. Date of filing defence.
9. Purport of defence.
10. Issues fixed, if any, or any other material order passed during the quarter under report.
11. Reference to any correspondence which may have passed with the Board in connection with the subject of the suit.

PART II.

Progress made during the quarter ending , in suits instituted in quarters previous to that under report.

This Part will not be in tabular form. Each suit will be entered consecutively, and for each suit the following particulars will be given :—

1. Specification of the quarter in which the suit appeared in Part I, with its serial number in Part I of that quarter.
2. Names of parties.
3. Reference to any entries relating to this suit in Part II of previous quarter.
4. Brief account of the progress made during the quarter under report with purport of defence filed, issues fixed, and of any important orders passed or steps taken.
5. If the suit is decided, the purport of decision, the amount of decree, order as to costs, by whom payable, and other details.

PART III.

Pending suits in which no material progress has been made during the quarter under report.

This Part will be in tabular form, the headings of the columns being as follows :—

1. Reference to the last entry of the suit in Parts I, II, or III.
2. Names of parties.
3. Stage at which the suit had arrived at the end of the quarter previous to that under report.
4. Explanation of want of progress in the disposal of the suit in the quarter under report.

N.B.—Where several suits are similar in their circumstances, such as suits for rent for a particular period, they need not be entered separately. It will be sufficient to enter one typical suit in detail, with a note that there are so many other similar suits pending in the same court.

Section III.—Miscellaneous.

1. Every public officer is liable to be left individually to defend a suit brought against him in his official capacity.

2. Whenever the Commissioner is of opinion that a public officer should be left to defend in his individual capacity any suit brought against him in his official capacity, he shall submit the case for the orders of the Board of Revenue, if the officer concerned is an officer subordinate to the Board.

3. Where the head of the district exercises both revenue and judicial powers, the assistant to the principal district officer must, in communication with the Government pleader, where there is such an officer, or where there is not, with a pleader selected from the local courts, prepare the pleadings in all Government suits, and send them to the Superintendent and Remembrancer of Legal Affairs, through the Commissioner, for orders and instructions, care only being taken that no case is made over to the assistant for trial which he has previously taken part in preparing.

4. Collectors are not, as a rule, permitted to grant any copies of correspondence between the several officers of Government on the subject of suits without previous sanction obtained from the Board of Revenue. Copies of correspondence which has passed between the Legal Remembrancer and the Commissioner or Collector may, however, be given with the sanction of the Legal Remembrancer.

CIRCULAR ORDER, SLIP No. 5, MARCH 1887.

NOTIFICATION.

The 12th March 1887.—The following revised rules, made by the Lieutenant-Governor of Bengal with the previous sanction of the Governor-General in Council, for regulating the matters specified in sections 5 and 13 of the Opium Act, 1878, are published for general information :—

1. (1) These rules shall come into force on the 1st day of April 1887.

(2) On and from that day the rules made under the said Act and published in the *Calcutta Gazette* of the 7th May 1879, the 23rd May 1883, and the 10th September 1884, shall cease to have effect, except as regards anything done, or any offence committed, or any fine or penalty incurred, or any proceedings commenced before that day.

(3) Rules 11 to 26, both inclusive apply to Calcutta only ; the remaining rules apply to the whole of Bengal, including Calcutta.

Definitions.

2. In these rules, unless there is something repugnant in the subject or context—

(1) "India" means the territory included within the British frontier lines on the extreme west, north, and east of British India :

(2) "Bengal" means the territories administered by the Lieutenant-Governor of Bengal :

(3) "Board" means the Board of Revenue for the Lower Provinces of Bengal :

(4) "Commissioner" means the Commissioner ~~of a revenue division~~ :

(5) "Collector" means the chief officer in charge of the revenue administration of a district, and includes a Superintendent of Excise Revenue, and any officer empowered by the Board by name or in virtue of his office to perform all or any of the functions of a Collector under these rules :

(6) "Preventive Officer" means an officer of a department mentioned in section 14 of the Opium Act, 1878 :

(7) "Opium" means the inspissated juice of the poppy :

(8) "Intendant" means an officer in charge of Government opium stores at Calcutta:

(9) "Intoxicating drug" includes madak and chandu, and every preparation and admixture thereof, and kafa, and every other intoxicating preparation of opium or of the poppy, but does not include poppy-heads:

(10) "Poppy-heads" means the dry capsules of the poppy plant:

(11) "Tola" means a weight of one hundred and eighty grains Troy:

(12) "Seer" means a weight of eighty tolas:"

(13) Opium or an intoxicating drug, when sold in any quantity not exceeding five tolas in weight, and poppy-heads, when sold in any quantity not exceeding five seers in weight, shall be deemed to be sold by "retail," and, when sold in any larger quantity, shall be deemed to be sold "wholesale:"

(14) "Farmer," used with reference to opium or to an intoxicating drug or to poppy-heads, means a person to whom the fees leviable in a district, or in a part of a district on the retail sale of opium, or of the intoxicating drug, or of poppy-heads, as the case may be, have been let in farm by the Collector:

(15) "Licensed vendor" used with reference to opium or to an intoxicating drug or to poppy-heads, means a person to whom a license for the retail sale of opium or of the intoxicating drug, or of poppy-heads, as the case may be, has been granted by the Collector or by a farmer having authority to grant the same:

(16) "Licensed Druggist" means a person to whom a permit for the retail sale of opium, intoxicating drugs, and poppy-heads for medicinal purposes has been granted by the Collector: and

(17) "Import," "export," and "transport" have the respective meanings assigned to them in the Opium Act, 1878.

Manufacture.

3. (1) Opium may be manufactured on account of the Government.

(2) An intoxicating drug may be manufactured—

(*a*) by a farmer or licensed vendor of the intoxicating drug subject to the conditions of his lease or license, or

(*b*) by a licensed druggist for medicinal purposes, in any quantity not exceeding one seer in weight, from opium of which he is permitted by these rules to be in possession, or

(*c*) by any other person for his own domestic use, in any quantity not exceeding five tolas in weight, from opium bought from a farmer or licensed vendor of opium.

Possession.

4 (1) Any person may possess opium, not exceeding five tolas in weight, which has been bought from a farmer or licensed vendor of opium, and intoxicating drugs, not exceeding five tolas in weight, which have been bought from a farmer or licensed vendor having authority to sell them, or have been manufactured from opium bought from a farmer or licensed vendor of opium.

(2) Subject to the conditions of his lease, a farmer of opium may possess any quantity of opium bought from the Government at the Collector's office, and a farmer of an intoxicating drug may possess any quantity of opium so bought and of the intoxicating drug manufactured from such opium.

(3) Subject to the conditions of his license, a licensed vendor of opium or of an intoxicating drug may possess any quantity of opium bought from the Government at the Collector's office or from a farmer of opium, and any quantity of opium not exceeding one seer in weight, bought from a licensed vendor of opium.

(4) Subject to the conditions of his license, a licensed vendor of an intoxicating drug may also possess any quantity of the intoxicating drug bought from a farmer thereof or manufactured from opium bought from the Government at the Collector's office or from a farmer of opium, and any quantity of the intoxicating drug, not exceeding one seer in weight, bought from a licensed vendor thereof or manufactured from opium bought from a licensed vendor of opium.

(5) A person who has been a farmer or licensed vendor may, with the sanction of the Collector, possess any opium, intoxicating

drugs, or poppy-heads remaining in his possession on the expiration of his lease or license, till such time as he has disposed of or surrendered the same under these rules.

(6) Subject to the conditions of his permit, a licensed druggist may possess opium, not exceeding one seer in weight which has been bought from the Government at the Collector's office, or from a farmer or licensed vendor of opium, and intoxicating drugs not exceeding one seer in weight, which have been bought from a farmer or licensed vendor having authority to sell them, or have been manufactured from opium bought from the Government at the Collector's office or from a farmer or licensed vendor of opium.

(7) A foreign horse-dealer importing horses into India may, during the period of his sojourn in the Lower Provinces of Bengal possess opium produced out of India, or intoxicating drugs prepared therefrom, in any quantity not exceeding in weight ten tolas for each horse for the time being in his possession.

(8) A traveller or visitor from a foreign country may possess opium produced out of India, or intoxicating drugs prepared therefrom, for the personal use of himself and his attendants, in any quantity not exceeding in weight the aggregate amount which might be held if each individual member of his party carried five tolas, and shall in no case exceed two seers for the whole of his party.

(9) A cultivator licensed under Act XIII of 1857 may, till such time as delivery should in ordinary course be made under section 11 of that Act, possess opium which is the produce of land cultivated with poppy in accordance with his license.

(10) Any person may possess poppy-heads not exceeding five seers in weight; a licensed druggist may possess them in any quantity not exceeding ten seers in weight; and a farmer or licensed vendor of poppy-heads may, subject to the conditions of his lease or license, possess them in any quantity.

(11) A cultivator licensed under Act XIII of 1857 may possess, without limit as to quantity, poppy-heads which are the produce of land cultivated with poppy in accordance with his license.

(12) A person to whom a pass has been granted for transport, import or export under these rules, or who has been authorized by a special order in writing of the Collector to possess opium or an intoxicating drug or poppy-heads in quantities exceeding those specified in this rule, may possess the opium or intoxicating drug or poppy-heads covered by the pass or the special order, as the case may be.

Transport.

5. A farmer or licensed vendor of opium or of an intoxicating drug or of poppy-heads may transport opium or the intoxicating drug or poppy-heads, as the case may be, under a pass granted by the Collector.

6. (1) When a farmer or a licensed vendor desires to transport opium or an intoxicating drug or poppy-heads, he must obtain a pass from the Collector for each consignment.

(2) The pass shall specify—

(*a*) the time within which the transport must be effected,

(*b*) the place from which the consignment is to be transported,

(*c*) the name of the consignor,

(*d*) the name of the person in charge of the consignment,

(*e*) the name of the consignee,

(*f*) the number of packages, and the weight and contents of each, and

(*g*) the place to which the consignment is to be transported.

(3) Each package in the consignment shall be stamped in the presence of the Collector with his official seal.

(4) Each pass is to be surrendered to the Collector of the district or officer in charge of a sub-division within three days of the expiration of the period of its currency.

7. (1) The bulk of a consignment shall not be broken during transport.

(2) The Collector may make it a condition of the pass that the bulk of the consignment for which the pass is granted shall not be broken until an officer authorized by the Collector in that behalf has examined the consignment at the place specified in the pass as that to which it is to be transported; provided that the examination shall be made within seven days from the date on which the Collector is informed of the arrival of the consignmen at that place.

8. If a preventive officer finds, on inspecting the consignment, that the packages are fewer or their contents less (in the case of opium or an intoxicating drug by more than the dryage allowance of one quarter per cent.) than are specified in the pass, he shall immediately report the result of his inspection to the Collector.

Import.

9. (1) The Government may import opium on its own account.

(2) Opium produced out of India, or intoxicating drugs prepared therefrom, may be imported by the persons described in rule 4, clauses (7) and (8), in quantities not exceeding those specified in those clauses.

EXPORT.

General.

10. (1) The Government may export opium on its own account.

(2) Opium or chandu may be exported by sea from the port of Calcutta under the conditions, and in the manner, hereinafter provided.

(3) Opium produced out of India, or intoxicating drugs prepared therefrom, may be exported by the persons described in rule 4, clauses 7 and 8, in quantities not exceeding those specified in those clauses.

(4) Opium, intoxicating drugs, or poppy-heads may be exported to the territories under the Government of Chandernagore, subject, while in transit through British territory, to the conditions of rules 5 to 8, both inclusive.

Export of Opium by Sea from Calcutta.

11. Opium may be exported by sea from the port of Calcutta if it has been purchased from the Government at a public sale held by the Board, and is covered by a pass or certificate granted by the Board. A certificate is a document authorising the Collector of Customs to allow the shipment of the opium specified in it within four days from the date of its issue. No pass or certificate for the export of opium will be issued on the same day on which the opium has been sold.

12. Shipping bills for exportation of opium must be printed in red ink and presented at the Custom-house in duplicate, accompanied by a certificate in such form as the Board may direct. The duplicate on which the pass is granted will be returned to the shipper to obtain delivery from the opium godown, the original being forwarded to the gate-officer on the wharf to expedite the passing of the opium out of the Custom-house.

13. (1) Save as provided by clause (3) of this rule, on ordinary working days, no treasury receipt in payment of opium, and no pass, will be accepted by the Board after 3-30 P.M., and no certificate will be granted after 4 P.M.

(2) Save as aforesaid, on Saturdays no receipt or pass will be accepted after 1-30 P.M., and no certificate granted after 2 P.M.

(3) A fee of five rupees will be charged on every pass or certificate which may be required to be granted after 4 P.M. on ordinary days and 2 P.M. on Saturdays.

14. The certificates granted by the Board are to be returned to the Board, duly cancelled, at the close of the month.

15. A fee of five rupees will be charged to a shipper on presentation of shipping bills after 4 P.M. on the day of clearance of the China steamer.

16. Opium intended for export, which is not cleared from the godowns before 4-30 P.M., shall be conveyed to the steamer or ship from the ghât opposite the opium godowns in covered cargo-boats with properly-secured hatches.

17. As soon as the Intendant is aware that clearances will be made after 4-30 P.M., he shall make immediate report to the Collector of Customs, who will at once appoint one or more preventive officers, as may be necessary, to be in attendance at the ghât at which the cargo-boats lie. In his report the Intendant shall mention the probable number of chests which will be removed during the evening; and each day, as long as clearances are going on, he shall furnish the Collector of Customs with a similar report.

18. The preventive officer at the ghât shall examine all boat-notes and chests, and see the latter placed in the hold of cargo-boat. He shall then secure and seal, with a distinctive mark, the hatches or other openings or doors of the cargo-boat by which access may be had to the hold, before allowing the boat to proceed to the steamer or ship. He shall also make an entry in the boat-note specifying that the hatches or other openings or doors have been sealed.

19. The preventive officer on board the receiving steamer or ship shall carefully examine the seals affixed to the hatches or other openings or doors of a cargo-boat laden with opium, as soon as the boat arrives alongside the vessel, and shall not allow the seals to be broken in any case until he is prepared to receive the opium on board, and to superintend the removal of the chests from the hold of the cargo-boat.

20. If it appears to the preventive officer on board the receiving vessel that the seals placed on the hatches or other openings or doors of a cargo-boat have been broken in transit, or have

een in any way tampered with, he shall immediately bring the matter to the notice of the officer in charge of the vessel, and shall examine each chest carefully. If any theft of opium is discovered, the preventive officer shall make an immediate report to the river police and to the Collector of Customs, mentioning at the same time the number of the cargo-boat and the name of the owner and manjee.

21. A shipper who removes his chests of opium from the Government premises after 4-30 P.M. shall be required to pay a fee of two rupees for any number of chests up to twenty, three rupees for any number of chests above twenty and up to fifty, and five rupees for any larger number of chests.

22. The fees mentioned in rule 21 shall be realized by the Intendant before delivery of chests to the shippers, and shall be remitted daily by him to the Collector of Customs, and shall form a special fund for the remuneration of preventive officers who may be employed beyond the usual working hours.

23. An application for the delivery of opium chests shall not be received by the Intendant after 9 P.M.

24. When a requisition for the delivery of chests is presented to the Intendant between the hours of 5 P.M. and 9 P.M. on ordinary working days, or between the hours of 2 P.M. and 9 P.M. on Saturdays, he may require the payment of a fee of sixteen rupees in respect of the requisition, and a further fee of two annas in respect of each chest delivered.

25. The procedure described in rules 15 to 22, both inclusive, is enjoined specially in the case of opium cleared from the godowns after 4-30 P.M.; but it may, on application by the shipper to the Intendant, be followed in the case of opium cleared before that time.

Export of Chandu by Sea from Calcutta.

26. (1) Subject to the provisions of the law relating to sea-customs for the time being in force, chandu may be exported by sea from the port of Calcutta under a pass from the Superintendent of Excise Revenue at Calcutta.

(2) Export passes shall be granted only to licensed vendors of chandu, and on payment of such export duty as may, from time to time, be fixed by the Board. The pass must be produced at the Custom House at the time of exportation, and must certify that the chandu which it covers has been prepared from opium supplied from Government stores.

SALE.

Wholesale.

27. Opium, in quantities not less than one seer in weight, or, with the special sanction of the Board, in smaller quantities, shall be supplied, on prepayment, at such rates as the Local Government may, from time to time, prescribe by notification in the *Calcutta Gazette* from the Collector's office to a farmer, licensed vendor, or licensed druggist only:

Provided that the quantity sold to a licensed druggist shall not exceed one seer.

28. Opium may be sold wholesale by the Board for export by sea.

29. (1) Subject to the conditions of his lease, a farmer of opium may sell wholesale to a licensed vendor of opium or of an intoxicating drug any quantity of opium bought from the Government at the Collector's office, and to a licensed druggist any quantity not exceeding one seer in weight of such opium.

(2) Subject to the conditions of his lease, a farmer of an intoxicating drug or of poppy-heads may sell wholesale to a licensed vendor of the intoxicating drug or poppy-heads as the case may be any quantity of the intoxicating drug manufactured from opium bought from the Government at the Collector's office or any quantity of poppy-heads, and to a licensed druggist any quantity, not exceeding one seer in weight, of the intoxicating drug, or any quantity, not exceeding ten seers in weight, of poppy-heads.

(3) Subject to the conditions of his license, a licensed vendor of opium may sell wholesale to a licensed vendor of opium or of an intoxicating drug in any quantity, or to a licensed druggist any quantity, not exceeding one seer in weight, or opium bought from the Government at the Collector's office or from a farmer of opium.

(4) Subject to the conditions of his license, a licensed vendor of an intoxicating drug or of poppy-heads may sell wholesale to a licensed vendor of the intoxicating drug or of poppy-heads, as the case may be, or to a licensed druggist, any quantity, not exceeding one seer in weight, of the intoxicating drug bought from a farmer thereof or manufactured from opium bought from the Government at the Collector's office or from a farmer of opium, or any quantity, not exceeding ten seers in weight, of poppy-heads.

(5) A person who has been a farmer or licensed vendor may, with the sanction of the Collector, sell wholesale to a farmer

or licensed vendor any opium, intoxicating drugs, or poppy-heads remaining in his possession on the expiration of his lease or license.

(6) A cultivator licensed under Act XIII of 1857 may sell poppy-heads wholesale to a farmer or licensed vendor of poppy-heads.

(7) A farmer or licensed vendor of opium or of an intoxicating drug or of poppy-heads may, under a special order in writing of the Collector, sell opium or the intoxicating drug or poppy-heads, as the case may be, wholesale to any person and in any quantity specified in the special order.

Retail.

30. (1) A person to whom a license has been granted by the Collector, or by a farmer having authority to grant the same, and in Calcutta or in the Suburbs of Calcutta to whom a further license has been granted by the Commissioner of Police in Calcutta under section 39 of Bengal Act IV of 1866, or in the Suburbs of Calcutta under section 22 of Bengal Act II of 1866, may sell opium or an intoxicating drug by retail in accordance with the conditions specified in the license, or in the license and further license, as the case may be.

(2) A cultivator licensed under Act XIII of 1857 may sell poppy-heads by retail to a farmer or licensed vendor of poppy-heads.

(3) A person to whom a license has been granted by the Collector or by a farmer of poppy-heads may sell poppy-heads by retail in accordance with the conditions specified in the license.

(4) A licensed druggist my sell opium, intoxicating drugs, and poppy-heads by retail.

31. Every person to whom a license is granted under rule 30 for the retail sale of opium or of an intoxicating drug or of poppy-heads, and every licensed druggist, shall pay for his license or permit such fee as may, from time to time, be fixed with the sanction of the Board, or a fee regulated in such manner and in accordance with such rules as the Board may prescribe; and the fee shall be specified in the license or permit, and shall be payable in such instalments, and the instalments shall be payable at such times and places, as the Board may direct.

32. Opium, intoxicating drugs, or poppy-heads shall not be sold by retail at any Government office.

33. Unless the Board otherwise specially direct, a license for retail sale shall be granted for one year only.

34. Such limited number of shops for the retail sale of opium or all or any intoxicating drugs as the Board may, from time to time, determine shall be allowed in each district, and the exclusive right of selling opium or the intoxicating drug or drugs by retail at one of those shops, or at more than one of them, as the Board may direct, shall be sold by the Collector at the commencement of each official

35. (1). The term of a license for the sale of opium or of an intoxicating drug or of poppy-heads will ordinarily commence on the 1st April each year, and the licensee will be required to open his shop within fifteen days from the commencement of the term, failing which the license will be cancelled and the sum paid in advance forfeited, and the license-fee for the month will be levied from the licensee, the Collector being at liberty to issue a fresh license at once. In cases of hardship, in which the delay may have arisen from causes beyond the licensee's control, the Collector may at his discretion extend the time within which the shop may be opened.

A license granted by the Collector under Rule 30, or a permit granted by him to a licensed druggist, may be cancelled by the Collector for any cause specified in the license or permit. When a license or permit is cancelled for any cause specified therein, the licensee shall not be entitled to the refund of any fee payable under the license or permit which he has paid in advance; and when the fee is payable monthly, he must pay the fee for the month in which the license is cancelled. 3-4-90.

36. (1) A licensed vendor or licensed druggist may surrender his license or permit on the expiration of one month's previous notice given by him in writing to the Collector of his intention to surrender the same, and on payment of such sum, not exceeding the amount of the fee for six months, as the Collector may fix in this behalf.

(2) If the Collector is satisfied that there is sufficient reason for surrendering a license or permit, he may, with the sanction of the Commissioner, remit the sum so fixed.

Farm of Fees.

37. (1) The Collector may, with the sanction of the Board, let in farm, by public auction or in such other mode as the Board may direct, for a term not exceeding five years, the fees leviable in a district or in a part of a district on licenses for the retail sale of opium or of all or any intoxicating drugs or of poppy-heads.

(2) When the fees so leviable are let in farm, the farmer may, subject to the conditions of his lease, himself sell by retail, and grant licenses, under the countersignature of the Collector, for the retail sale of opium or all or any intoxicating drugs or poppy-heads, as the case may be, within the local limits of his farm:

Provided that neither the farmer, nor a person to whom a license for retail sale has been granted by the farmer, shall sell any opium which has not been supplied from the Collector's office, or any intoxicating drug in the manufacture of which any opium not supplied from the Collector's office has been used.

(3) The farmer shall file in the Collector's office a list of all the licenses granted by him in such form, and on such day or days in each year as the Board may, from time to time, prescribe in this behalf.

38. The Board may, from time to time, prescribe rules—

(*a*) for the invitation and acceptance of tenders for farming leases under rule 37; and

(*b*) for the requisition of security for the due fulfilment of the conditions of those leases.

39 (1) "Commissioner." 5-10-89. Commissioner sanction of the Board, within the term of the lease, make or impose such reservations or restrictions with respect to the grant of licenses as may seem fit.

(2) If the lease is cancelled for any cause specified therein, the farmer shall not be entitled to compensation for any loss he may sustain thereby.

(3) If the lease is cancelled for any cause not specified therein, or if any reservation or restriction with respect to the grant of licenses is made or imposed within the term of the lease, the farmer shall be entitled to receive for any loss which he sustains

39 (3) "Commissioner." 5-10-89. ay determine. Commissioner

Forms of Licenses, Permits, Leases and other Documents.

40. The Board may, with the sanction of the Local Government, from time to time prescribe—

(*a*) the forms in which licenses, permits, and leases shall be granted by the Collector, and licenses by farmers; and

(*b*) forms for any other proceedings under these rules for which it considers that forms should be provided.

Disposal of Articles remaining with Farmer or Licensed Vendor after expiration of Lease or License.

41. If a person who has been a farmer or licensed vendor has in his possession, after the expiration of his lease or license, any opium, intoxicating drugs, or poppy-heads which he is unable

to dispose of under rule 29, clause (5), he shall, on the requisition of the Collector, surrender the same to such officer as the Collector may appoint in this behalf; and the person in whose favour the lease or license has been renewed, or, if the lease or license has not been renewed, then any farmer or licensed vendor of the article within the district, shall, on the requisition of the Collector, be bound, under penalty, if the Collector sees fit, of forfeiting his lease or license, to buy the opium, intoxicating drugs, or poppy-heads, as the case may be, at such price as the Collector may adjudge, and in any quantity not exceeding that which the Collector may determine to be ordinarily saleable in two months by the person in whose favour the lease or license has been renewed, or by the farmer or licensed vendor, as the case may be.

Provided that, if the opium, intoxicating drugs, or poppy-heads, or any part thereof, be declared by the Civil Surgeon or other principal medical officer of the district, or, in Calcutta or in the Suburbs of Calcutta, by a Chemical Examiner to the Government, to be unfit for use, the Collector shall cause it or them, or that part, to be destroyed.

Disposal of things confiscated.

42. (1) All things confiscated under the Opium Act, 1878, except opium, intoxicating drugs, and poppy-heads, shall be disposed of by the Collector by public auction.

(2) Opium so confiscated shall be sent for examination to the Civil Surgeon or other principal medical officer of the district, or, if confiscated in Calcutta or in the Suburbs of Calcutta, to a Chemical Examiner to the Government, and, if declared by him to be fit for use, shall be disposed of in such manner as the Board may, by general or special order, direct. If declared to be unfit for use, the opium shall immediately be destroyed.

(3) Intoxicating drugs so confiscated shall immediately be destroyed, except kafa, which shall be dealt with in such manner as the Board may, from time to time, prescribe.

(4) Poppy-heads so confiscated shall be disposed of as the Collector may direct.

Rewards to be paid out of the proceeds of fines and confiscations.

43. (1) A Magistrate convicting an offender under section 9 of the Opium Act, 1878, may award to any person who has contributed in any way to the conviction the whole or any portion of

any fine imposed upon the offender and paid by him or realised from his property.

(2) If the fine is not realised, or only realised in part, the Magistrate may, within a limit of one hundred rupees, order payment of its full amount, or of the unrealised balance, as the case may be, out of the treasury.

(3) If the Magistrate is of opinion that a larger reward than he can give under this rule to a person who has contributed to the conviction ought to be given to that person, he may move the Board, through the Collector, to grant a larger reward.

44. (1) A Magistrate or other officer ordering the confiscation of anything under section 12 of the Opium Act, 1878, may grant to any person who has contributed in any way to the seizure of the thing the whole or any portion of the value thereof.

(2) For the purposes of this rule, poppy shall be valued at the rate of twelve rupees the agency bigha of 3,025 square yards, opium declared to be fit for use shall be valued at the rate of three rupees the seer, and opium declared to be unfit for use, and intoxicating drugs and poppy-heads shall be deemed to be of no value.

45. (1) In any case in which, in the opinion of the Board, a person has performed service of special merit in respect of the prevention or detection of an offence against the Opium Act, 1878, the Board may grant him a reward not exceeding five hundred rupees in amount.

(2) The Board, or, with the sanction of the Board, a Collector, may incur expenditure not exceeding five hundred rupees in each case for the employment of informers, or for any other purpose connected with the prevention or detection of offences against the Opium Act, 1878.

Appeal and Revision.

46. (1) An appeal shall lie to the Commissioner from an order of a Collector under these rules, if presented to the Commissioner, or to the Collector for transmission to the Commissioner within 30 days from the date of the order.

(2) An appeal shall lie to the Board from an order of a Commissioner under these rules, if presented to the Board within sixty days from the date of the order.

(3). The Board may, in its discretion, receive an appeal direct from an order of a Collector under these rules.

47. The Board may revise an order passed by a Collector or a Commissioner under these rules.

48. A petition of appeal from, or for revision of, an order must be accompanied by the order in original, or by an authenticated copy thereof; or the omission to produce the order or copy must be explained. 8-3-87.

OPIUM FORM I.

LICENSE FOR THE RETAIL SALE OF OPIUM.

RULE 30 (1).

Within the ———— *of* ————.

NOTE.—~~*Counterpart*~~ Counterfoils *of this license is to be signed by the licensee and filed in the Collector's Office.*

No. of License in Register No. 54—No. ————

BE it known that ———— ———— resident of ———— is hereby authorised by the Collector of ———— to open a shop at ———— for the retail sale of OPIUM from the date of this license to the ———— day of ————.

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he pay to Government in advance a monthly fee of Rupees ———— in the following manner:—

Two months' fees at the time of engaging to take this license, together with the fee due for the month, or portion thereof in which the currency of this license commences; and

One month's fee on the 1st day of every succeeding month until the whole of the fees due on this license shall have been paid.

II.—That he have constantly fixed up, at the entrance of his shop, a signboard bearing the following inscription, legibly painted, in the English and Vernacular languages :—

(*Name of Vendor.*)

"LICENSED TO RETAIL OPIUM."

III.—That he do not open his shop, or effect sales therein, before sunrise, nor keep it open, or effect sales therein, after _____ P.M.; and that he do not harbour any suspected person therein.

IV.—That he do not sublet his shop or transfer this license to any other person.

V.—That he sell OPIUM only in the shop for which this license is granted, and that he do not sell OPIUM in any other place or establish a second shop without another separate license.

VI.—That he purchase all the OPIUM to be sold under this license from the Collector's Office or from a Farmer or Licensed Vendor thereof; that all such OPIUM be brought to the place of vend under passes granted by the Collector; and that he do not receive, or have in his possession, OPIUM obtained otherwise.

VII.—That in respect of OPIUM purchased from a Licensed Vendor thereof he do not at any time possess more than one seer weight.

VIII.—That he do not store any OPIUM to be sold under this license in any PREMISES other than those named herein.

IX.—That he do not, except to a Vendor of Opium or of an Intoxicating Drug licensed by the Collector or to a Licensed Druggist, sell more than five tolahs weight of OPIUM to any person at one time.

X.—That he do not sell to a Vendor of Opium or of an Intoxicating Drug licensed by the Collector or to a Licensed Druggist any OPIUM purchased from a Licensed Vendor thereof, or more than one seer

weight at one time of OPIUM purchased from the Collector's Office or a Farmer.

XI.—That he do not sell any OPIUM to a Vendor of Opium or of an Intoxicating Drug Licensed by a Farmer.

XII.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account-book to be purchased at the Collector's Office:—

Date.	Quantity of Opium remaining in store yesterday.	Quantity received this day, and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.

XIII.—That he at once produce his license and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XIV.—That if he buy less than _____ seers of OPIUM, which is the quantity estimated to be retailed at his shop in each month, he shall, if required, explain the reasons of the falling off to the Collector.

XV.—That he do not adulterate or deteriorate any OPIUM in his possession, or sell the same in an adulterated or deteriorated state.

XVI.—That he do not receive any wearing apparel, or other goods in barter for OPIUM.

XVII.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XVIII.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this license and any other license or licenses that he may have obtained for the sale of Opium or Poppy-Heads or for the manufacture and sale of Madak or Chandu, may be cancelled by the Collector without payment of any compensation whatever.

_____ COLLECTORATE,
The _____ 18 . } *Collector of* _____

OPIUM FORM II.

LICENSE FOR THE MANUFACTURE AND RETAIL SALE OF MADAK (OR CHANDU).
RULE 30 (1).

Within the _____ *of* _____

Counterfoil

NOTE.—~~Counterpart~~ *of this license is to be signed by the licensee and filed in the Collector's Office.*

No. of License in Register No. 54—No. _____

BE it known that _____
resident of _____
is hereby authorized by the Collector of _____
to open a shop at _____
for the retail sale of MADAK (or CHANDU *as the case may be*) from the date of this license to the _____ day of _____

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles :—

I.—That he pay to Government in advance a monthly fee of Rupees _____ in the following manner :—

Two months' fees at the time of engaging to take this license, together with the fee due for the month or portion thereof in which the currency of this license commences; and

One month's fee on the 1st day of every succeeding month until the whole of the fees due on this license shall have been paid.

II.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages :—

(*Name of Vendor.*)

"LICENSED VENDOR OF MADAK (OR CHANDU)."

III.—That he do not open his shop, or effect sales therein, before sunrise, nor keep it open, or effect sales therein, after_____P.M.; and that he do not harbour any suspected person therein.

IV.—That he do not sublet his shop or transfer this license to any other person.

V.—That he manufacture and sell MADAK (or CHANDU) only in the shop for which this license is granted, and that he do not manufacture or sell MADAK (or CHANDU) in any other place, or establish a second shop without another separate license.

VI.—That he purchase all the Opium to be used in the manufacture of MADAK (or CHANDU) from the Collector's Office, or from a Farmer or Licensed Vendor of Opium, and that he do not receive or have in his possession opium obtained otherwise.

VII.—That he do not possess or sell any MADAK (or CHANDU) except that purchased from a Farmer or a Licensed Vendor thereof or manufactured from Opium purchased in accordance with Article VI.

VIII.—That he do not at any time possess more than one seer weight of Opium, purchased from a Licensed Vendor thereof; nor more than one seer weight of MADAK (or CHANDU) purchased from a Licensed Vendor thereof, or manufactured from Opium purchased from a Licensed Vendor thereof.

IX.—That all opium to be used in the manufacture of MADAK (or CHANDU) and all (MADAK or CHANDU) to be sold under this license be brought to the place of manufacture and vend under passes granted by the Collector.

X.—That he do not store any Opium to be used in the manufacture of MADAK (or CHANDU) or any MADAK (or CHANDU) to be sold under this license in any PREMISES other than those named herein.

XI.—That he do not, except to a Vendor of MADAK (or CHANDU) licensed by the Collector or to a Licensed Druggist, sell more than five tolahs weight of MADAK (or CHANDU) to any person at one time.

XII.—That he do not sell to a Vendor of Madak (or Chandu) licensed by the Collector or to a Licensed Druggist any MADAK (or CHANDU) purchased from a Licensed Vendor thereof or manufactured from Opium purchased from a Licensed Vendor thereof, or more than one seer weight at one time of MADAK (or CHANDU) purchased from a Farmer or manufactured from Opium purchased from the Collector's Office or from a Farmer.

XIII.—That he do not sell any MADAK (or CHANDU) to a Vendor thereof licensed by a Farmer.

XIV.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account-book, to be purchased at the Collector's Office.

I.—Opium.

Date.	Quantity remaining in store yesterday.	Quantity received this day, and whence received.	Total quantity to be accounted for.	Quantity used in the preparation of madak (or chandu).	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

II.—Madak (or Chandu).

Date.	Quantity remaining in store yesterday.	Quantity manufactured from opium this day or purchased, and from whom.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

XV.—That he at once produce his license and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XVI.—That if he buy less than _____ seers of Opium which is the quantity estimated to be used in the manufacture of MADAK (or CHANDU) at his shop in each month, he shall, if required, explain the reasons of the falling off to the Collector.

XVII.—That he do not adulterate or deteriorate any MADAK (or CHANDU) in his possession, or sell the same in an adulterated or deteriorated state.

XVIII.—That he do not receive any wearing apparel or other goods in barter for MADAK (or CHANDU).

XIX.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XX.—That on the infringement of any of the above articles, or any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this license and any other license or licenses that he may have obtained for the sale of Opium or Poppy-Heads or for the manufacture and sale of Madak or Chandu, may be cancelled by the Collector without payment of any compensation whatever.

_____ COLLECTORATE,
The _____ 188 . } *Collector of* _____

OPIUM FORM III.

License for the Retail Sale of Poppy-Heads.

RULE 30 (3).

Within the _____ *of* _____.

Counterfoil

NOTE—~~Counterpart~~ *of this license is to be signed by the licensee and filed in the Collector's Office.*

No. of License in Register No. 54—No. _____

Be it known that _____ resident of _____ is hereby authorized by the Collector of _____ to open a shop at _____ for the retail sale of POPPY-HEADS from the date of this license to the _____ day of _____.

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he pay to Government in advance a monthly fee of Rupees _____ in the following manner:—

"That he pay to Government in advance a fee of one rupee per annum or for any broken period thereof." 9-10-88.

of this license commences; and

One month's fee on the 1st day of every succeeding month until the whole of the fees due on this license shall have been paid.

II.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages:—

(*Name of Vendor.*)

"LICENSED TO RETAIL POPPY-HEADS."

III.—That he do not open his shop, or effect sales therein, before sunrise, nor keep it open, or effect sales therein, after _____ P.M.; and that he do not harbour any suspected person therein.

IV.—That he do not sublet his shop or transfer this license to any other person.

V.—That he sell POPPY-HEADS only in the shop for which this license is granted, and that he do not sell POPPY-HEADS in any other place or establish a second shop without another separate license.

VI.—That he purchase all the POPPY-HEADS to be sold under this license from a Cultivator licensed under Act XIII of 1857 or from a Farmer or Licensed Vendor thereof; that all such POPPY-HEADS be brought to the place of vend under passes granted by the Collector, and that he do not receive, or have in his possession, POPPY-HEADS obtained otherwise.

VII.—That in respect of POPPY-HEADS purchased from a Licensed Vendor thereof, he do not at any time possess more than ten seers weight.

VIII.—That he do not store any POPPY-HEADS to be sold under this license in any PREMISES other than those named herein, without previously obtaining the written sanction of the Collector on the reverse of this license.

IX.—That he do not, except to a Vendor of Poppy-Heads licensed by the Collector or to a Licensed Druggist, sell more than five seers weight of POPPY-HEADS to any person at one time.

X.—That he do not sell to a Vendor of Poppy-Heads licensed by the Collector or to a Licensed Druggist more than ten seers weight of POPPY-HEADS at one time.

XI.—That he do not sell any POPPY-HEADS to a Vendor thereof licensed by a Farmer.

XII.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account-book, to be purchased at the Collector's Office:—

Date.	Quantity of poppy-heads remaining in store yesterday.	Quantity received this day, and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

XIII.—That he at once produce his license and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XIV.—That he do not receive any wearing apparel, or other goods in barter for POPPY-HEADS.

XV.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XVI.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this license and any other license or licenses that he may have obtained for the sale of Poppy-Heads or Opium, or for the manufacture and sale of Madak or Chandu, may be cancelled by the Collector without payment of any compensation whatever.

_____ COLLECTORATE, } *Collector of* _____
The _____ 18 . }

OPIUM FORM IV.

DRUGGIST'S PERMIT.

RULE 30 (4).

Within the _____ *of* _____

Counterfoils

NOTE.—~~*Counterpart*~~ *of this Permit is to be signed by the Druggist and filed in the Collector's Office.*

No. of License in Register No. 54—
No. _____

BE it known that _____
resident of _____
is hereby authorized by the Collector of _____
to sell by retail OPIUM, INTOXICATING DRUGS and POPPY-HEADS *bonâ fide* as medicine and use the same *bonâ fide* in medical preparations or prescriptions at the premises _____
called or styled _____

It is required of the holder of this Permit, as a condition of this Permit remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he pay to Government in advance a quarterly fee of Rupees _____ in the following manner:—

One quarter's fee at the time of engaging to take this license; and

One quarter's fee on the 1st day of every succeeding quarter until the whole of the fees due on this Permit shall have been paid.

II.—That he do not transfer this Permit to any other person.

III.—That he sell or use OPIUM, INTOXICATING DRUGS or POPPY-HEADS only in the PREMISES for which this Permit is granted, and that he do not sell or use OPIUM, INTOXICATING DRUGS or POPPY-HEADS in any other place without another separate Permit.

IV.—That he purchase all the OPIUM, MADAK, CHANDU or POPPY-HEADS to be sold or used under this Permit from the Collector's Office or from a Farmer or Licensed Vendor thereof that all such OPIUM, MADAK, CHANDU and POPPY-HEADS be brought to the PREMISES under passes granted by the Collector; and that he do not receive or have in his possession OPIUM, MADAK, CHANDU or POPPY-HEADS obtained otherwise.

V.—That he do not sell OPIUM, INTOXICATING DRUGS or POPPY-HEADS otherwise than for *bonâ fide* medicinal purposes; and that he do not sell more than five tolas weight of OPIUM or of an INTOXICATING DRUG, nor more than five seers weight of POPPY-HEADS to any person at one time.

VI.—That he do not manufacture more than one seer weight of an INTOXICATING DRUG at any one time.

VII.—That he do not have more than one seer weight of OPIUM or of an INTOXICATING DRUG, nor more than ten seers weight of POPPY-HEADS in his possession at one time.

VIII.—That he do not store any OPIUM, INTOXICATING DRUG or POPPY-HEADS to be sold or used under this Permit in any PREMISES other than those named herein.

IX.—That he at once produce his Permit and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under Section 14 of the Opium Act; and that he do not prevent any such officer from entering his PREMISES at any hour of the day or night.

X.—That on the infringement of any of the above articles, or any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, this Permit may be cancelled by the Collector without payment of any compensation whatever.

_____ _____ COLLECTORATE,
The _____ 188 .

Collector of _____

OPIUM FORM V

LEASE TO A FARMER FOR THE GRANT OF LICENSES BY HIM FOR THE RETAIL SALE OF OPIUM.

RULE 37 (1).

*Within the*_____ *of*_____

Counterpart

NOTE—*Counterpart of this lease is to be signed by the lessee and filed in the Collector's Office.*

No. of Lease in Register No. 54—No. _____

BE it known that_____ resident of_____ is hereby authorized by the Collector of_____ to grant_____ licenses under his countersignature for the retail sale of OPIUM within_____

for a term of_____ ending the _____ day of _____ (the Collector, with the sanction of the Board, being at liberty during the said term to make or impose such reservations or restrictions with respect to the grant of licenses as may seem fit), and is further hereby authorized during the currency of this lease to open a shop himself at _____ for the retail sale of OPIUM.

It is required of the holder of this lease, as a condition of this lease remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he shall file in the Collector's Office a list of all the licenses granted by him in such form and on such day or days in each year, as the Board may from time to time prescribe.

II.—That he furnish to Government such security for the due fulfilment of the conditions of this lease, as the Board may from time to time prescribe.

III.—That he pay to Government in advance a monthly fee of Rupees _____ in the following manner:—

Two months' fees at the time of engaging to take this lease, together with the fee due for the month, or portion thereof in which the currency of this lease commences; and

One month's fee on the 1st day of every succeeding month until the whole of the fees due on this lease shall have been paid.

IV.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages:—

(*Name of Farmer.*)

"LICENSED TO RETAIL OPIUM."

V.—That he do not open his shop, or effect sales therein, before sunrise, nor keep it open, or effect sales therein, after ———— P.M.; and that he do not harbour any suspected person therein.

VI.—That he do not transfer this lease to any other person or sublet his shop.

VII.—That he sell OPIUM only in the shop named herein, and that he do not sell OPIUM in any other place or establish a second shop without another separate lease or license.

VIII.—That he purchase all the OPIUM to be sold under this lease from the Collector's Office; that all such OPIUM be brought to the place of vend under passes granted by the Collector; and that he do not receive, or have in his possession, OPIUM obtained otherwise.

IX.—That he do not store any OPIUM to be sold under this lease in any PREMISES other than those named herein.

X.—That he do not sell any OPIUM to the holder of a license granted by himself or by any other FARMER, for the sale of Opium or for the sale and manufacture of Madak or Chandu.

XI.—That he do not, except to a Vendor of Opium or of an Intoxicating Drug licensed by the Collector or to a Licensed Druggist, sell more than five tolahs weight of OPIUM to any person at one time.

XII.—That he do not sell to a Licensed Druggist more than one seer weight of OPIUM at one time.

XIII.--That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account-book to be purchased at the Collector's Office:—

Date.	Quantity of opium in store yesterday.	Quantity received this day.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

XIV.—That he at once produce his lease and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XV.—That he do not adulterate or deteriorate any OPIUM in his possession, or sell the same in an adulterated or deteriorated state.

XVI.—That he do not receive any wearing apparel, or other goods, in barter for OPIUM.

XVII.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XVIII.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this lease and any other lease or leases, license or licenses, that he may have obtained for the farm or sale of Opium or Poppy-heads, or for the farm or manufacture and sale of Madak or Chandu, may with the sanction of the Board be cancelled by the Collector without payment of any compensation whatever.

_____COLLECTORATE,
*The*_____18_____. *Collector of* _____

OPIUM FORM VI.

LEASE TO A FARMER FOR THE GRANT OF LICENSES BY HIM FOR THE MANUFACTURE AND RETAIL SALE OF MADAK (OR CHANDU).

RULE 37 (1).

Within the _____ *of* _____.

NOTE.—~~Counterpart~~ Counterfoil *of this lease is to be signed by the lessee and filed in the Collector's Office.*

No. of Lease in Register No. 54—No. _____

BE it known that _____
resident of _____
is hereby authorized by the Collector of _____ to grant _____ licenses under his countersignature for the retail sale of MADAK (or CHANDU *as the case may be*), within _____
_____
_____
_____

for a term of _____ ending the _____ day of _____ (the Collector, with the sanction of the Board, being at liberty during the said term to make or impose such reservations or restrictions with respect to the grant of licenses as may seem fit), and is further hereby authorized during the currency of this lease to open a shop himself at _____ for the retail sale of MADAK (or CHANDU).

It is required of the holder of this lease, as a condition of this lease remaining in force, that he duly and faithfully perform and abide by the following articles :—

I.—That he shall file in the Collector's office a list of all the licenses granted by him in such form and on such day or days in each year as the Board may from time to time prescribe.

II.—That he furnish to Government such security for the due fulfilment of the conditions of this lease as the Board may from time to time prescribe.

III.—That he pay to Government in advance a monthly fee of Rupees_____in the following manner :—

Two months' fees at the time of engaging to take this lease, together with the fee due for the month or portion thereof in which the currency of this lease commences; and

One month's fee on the 1st day of every succeeding month until the whole of the fees due on this lease shall have been paid.

IV.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages:—

(*Name of Farmer.*)

"LICENSED VENDOR OF MADAK (or CHANDU)."

V.—That he do not open his shop or effect sales therein, before sunrise, nor keep it open, or effect sales therein, after_____P.M.; and that he do not harbour any suspected person therein.

VI.—That he do not transfer this lease to any other person or sublet his shop.

VII.—That he manufacture and sell MADAK (or CHANDU) only in the shop named herein, and that he do not manufacture or sell MADAK (or CHANDU) in any other place, or establish a second shop without another separate lease or license.

VIII.—That he purchase all the Opium to be used in the manufacture of MADAK (or CHANDU) from the Collector's Office; that all such Opium be brought to the place of manufacture and vend under passes granted by the Collector, and that he do not receive or have in his possession MADAK (or CHANDU) or Opium obtained otherwise.

IX.—That he do not store any Opium to be used in the manufacture of MADAK (or CHANDU) or any MADAK (or CHANDU) to be sold under this lease in any PREMISES other than those named herein.

X.—That he do not sell any MADAK (or CHANDU) to the holder of a license granted by himself or by any other FARMER, for the sale and manufacture of MADAK (or CHANDU).

XI.—That he do not, except to a vendor of Madak (or Chandu) licensed by the Collector or to a Licensed Druggist, sell more than five tolahs weight of MADAK (or CHANDU) to any person at one time.

XII.—That he do not sell to a Licensed Druggist more than one seer weight of MADAK (or CHANDU) at one time.

XIII.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account-book, to be purchased at the Collector's Office.

I.—Opium.

Date.	Quantity remaining in store yesterday.	Quantity received this day.	Total quantity to be accounted for.	Quantity used in the preparation of madak (or chandu).	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

II.—Madack (or Chandu).

Date.	Quantity remaining in store yesterday.	Quantity manufactured from opium this day.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

XIV.—That he at once produce his lease and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable, empowered under Section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XV.—That he do not adulterate or deteriorate any MADAK (or CHANDU) in his possession, or sell the same in an adulterated or deteriorated state.

XVI.—That he do not receive any wearing apparel or other goods in barter for MADAK (or CHANDU).

XVII.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XVIII.—That on the infringement of any of the above articles, or any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this lease and any other lease or leases, license or licenses, that he may have obtained for the farm or sale of Opium or Poppy-Heads, or for the farm or manufacture and sale of Madak or Chandu, may with the the sanction of the Board be cancelled by the Collector without payment of any compensation whatever.

_____ COLLECTORATE,

The _____ 18____. } *Collector of* _____

OPIUM FORM VII.

LEASE TO A FARMER FOR THE GRANT OF LICENSES BY HIM FOR THE RETAIL SALE OF POPPY-HEADS.

RULE 37 (1).

Within the _____ *of* _____.

_____.

Counterfoils

NOTE.—~~*Counterpart*~~ *of this lease is to be signed by the lessee and filed in the Collector's Office.*

No. of license in Register No. 54—No._____

BE it known that _____ resident of _____ is hereby authorized by the Collector of _____ to grant _____ licenses under his countersignature for the retail sale of POPPY-HEADS within _____

_____

_____

_____

for a term of _____ ending the _____.

day of _____ (the Collector, with the sanction of the Board, being at liberty during the said term to make or impose such reservations or restrictions with respect to the grant of licenses as may seem fit,) and is further authorized during the currency of this lease to open a shop himself at _____ for the retail sale of POPPY-HEADS.

It is required of the holder of this lease, as a condition of this lease remaining in force, that he duly and faithfully perform and abide by the following articles :—

I.—That he shall file in the Collector's office a list of all the licenses granted by him in such form and on such day or days in each year, as the Board may from time to time prescribe.

II.—That he furnish to Government such security for the due fulfilment of the conditions of this lease, as the Board may from time to time prescribe.

III.—That he pay to Government in advance a monthly fee of Rupees _____ in the following manner :—

Two months' fees at the time of engaging to take this lease, together with the fee due for the month or portion thereof in which the currency of this lease commences; and

One month's fee on the 1st day of every succeeding month until the whole of the fees due on this lease shall have been paid.

IV.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages :—

(*Name of Farmer.*)

" LICENSED TO RETAIL POPPY-HEADS."

V.—That he do not open his shop, or effect sales therein, before sunrise, nor keep it open, or effect sales therein, after _____ P.M. ; and that he do not harbour any suspected person therein.

VI.—That he do not transfer this lease to any other person or sublet his shop

VII.—That he sell POPPY-HEADS only in the shop named herein, and that he do not sell POPPY-HEADS in any other place or establish a second shop without another separate lease or license.

VIII.—That he purchase all the POPPY-HEADS to be sold under this lease from a Cultivator licensed under Act XIII of 1857; that all such POPPY-HEADS be brought to the place of vend under passes granted by the Collector; and that he do not receive, or have in his possession, POPPY-HEADS obtained otherwise.

IX.—That he do not store any POPPY-HEADS to be sold under this lease in any PREMISES other than those named herein, without previously obtaining the written sanction of the Collector on the reverse of this license.

X.—That he do not sell any POPPY-HEADS to the holder of a license granted by himself or by any other FARMER for the sale of Poppy-Heads.

XI.—That he do not, except to a Vendor of Poppy-Heads, licensed by the Collector or to a Licensed Druggist, sell more than five seers weight of POPPY-HEADS to any person at one time.

XII.—That he do not sell to a Licensed Druggist more than ten seers weight of POPPY-HEADS at one time.

XIII.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account-book, to be purchased at the Collector's office—

Date.	Quantity of poppy-heads remaining in store yesterday.	Quantity received this day, and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

XIV.—That he at once produce his lease and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XV.—That he do not receive any wearing apparel, or other goods, in barter for POPPY-HEADS.

XVI.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XVII.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this lease and any other lease or leases, license or licenses, that he may have obtained for the farm or sale of Poppy-heads or Opium, or for the farm or manufacture and sale of Madak or Chandu, may with the sanction of the Board be cancelled by the Collector without payment of any compensation whatever.

_____ COLLECTORATE, } *Collector of* _____
The _____ 18 . }

OPIUM FORM VIII.

LICENSE FOR THE RETAIL SALE OF OPIUM GRANTED BY A FARMER.

RULE 30 (1).

Within the _____ *of* _____

_____

Counterfoil

NOTE.—*Counterpart of this license is to be signed by the licensee and filed with the Farmer.*

No. of License in Register No. 54—No. _____

BE it known that _____
resident of _____
is hereby authorised by the FARMER of _____ to open a shop at _____ for the retail sale of OPIUM from the date of this license to the _____ day of _____.

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he pay to the FARMER a monthly fee of Rupees _____.

II.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages :—

(*Name of Vendor.*)

"LICENSED VENDOR OF OPIUM."

III.—That he do not open his shop or effect sales therein before sunrise, nor keep it open or effect sales therein after ———— P. M.; and that he do not harbour any suspected person therein.

IV.—That he do not sublet his shop or transfer this license to any other person.

V.—That he sell OPIUM only in the shop for which this license is granted, and that he do not sell OPIUM in any other place, or establish a second shop without another separate license.

VI.—That he purchase all the OPIUM to be sold under this license from the Collector's Office; that all such OPIUM be brought to the place of vend under passes granted by the Collector; and that he do not receive, or have in his possession, OPIUM obtained otherwise.

VII.—That he do not store any OPIUM to be sold under this license in any PREMISES other than those named herein.

VIII.—That he do not, except to a Vendor of Opium, or of an Intoxicating Drug licensed by the Collector, or to a Licensed Druggist, sell more than five tolahs weight of OPIUM to any person at one time.

IX.—That he do not sell to a Vendor of Opium, or of an Intoxicating Drug licensed by the Collector, or to a Licensed Druggist more than one seer weight of OPIUM at one time.

X.—That he do not sell any OPIUM to a Vendor thereof or of an Intoxicating Drug licensed by a Farmer.

XI.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account-book, to be purchased at the Collector's Office :—

Date.	Quantity of opium remaining in store yesterday.	Quantity received this day and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

XII.—That he at once produce his license and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XIII.—That he do not adulterate or deteriorate any OPIUM in his possession, or sell the same in an adulterated or deteriorated state.

XIV.—That he do not receive any wearing apparel or other goods in barter for OPIUM.

XV.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming or disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XVI.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this license and any other license or licenses that he may have obtained for the sale of Opium or Poppy-Heads, or for the manufacture and sale of Madak or Chandu, may be cancelled, either by the FARMER or Collector, without payment of any compensation whatever.

*The*_____18 .

_____

Farmer.

Countersigned by

_____

*Collector of*_____

OPIUM FORM IX.

LICENSE FOR THE RETAIL SALE OF MADAK (OR CHANDU) GRANTED BY A FARMER.

RULE 30 (1).

Within the _____ *of* _____

_____

Counterfoil

NOTE.—~~*Counterpart*~~ *of this license is to be signed by the licensee and filed with the Farmer.*

No. of License in Register No. 54—No. _____

BE it known that _____ resident of _____ is hereby authorised by the FARMER of _____ to open a shop at _____ for the retail sale of MADAK (or CHANDU, *as the case may be*) from the date of this license to the _____ day of _____.

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he pay to the FARMER a monthly fee of Rupees _____.

II.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages:—

(*Name of Vendor.*)

"LICENSED VENDOR OF MADAK (OR CHANDU)."

III.—That he do not open his shop or effect sales therein, before sunrise, nor keep it open or effect sales therein after _____ P.M.; and that he do not harbour any suspected person therein.

IV.—That he do not sublet his shop or transfer this license to any other person.

V.—That he manufacture and sell MADAK (or CHANDU) only in the shop for which this license is granted, and that he do not manufacture or sell MADAK (or CHANDU) in any other place, or establish a second shop without another separate license.

VI.—That he purchase all the Opium he may use in the manufacture of MADAK (or CHANDU) from the Collector's Office; that all such Opium be brought to the place of manufacture and vend under passes granted by the Collector; and that he do not receive, or have in his possession, Opium obtained otherwise.

VII.—That he do not possess or sell any MADAK (or CHANDU) except that manufactured from Opium purchased in accordance with Article VI.

VIII.—That he do not store any Opium to be used in the manufacture of MADAK (or CHANDU) or any MADAK (or CHANDU) to be sold under this license in any PREMISES other than those named herein.

IX.—That he do not, except to a Vendor of Madak (or Chandu) licensed by the Collector or to a Licensed Druggist, sell more than five tolahs weight of MADAK (or CHANDU) to any person at one time.

X.—That he do not sell to a Vendor of Madak (or Chandu) licensed by the Collector or to a Licensed Druggist, more than one seer weight of MADAK (or CHANDU) at one time.

XI.—That he do not sell any MADAK (or CHANDU) to a Vendor thereof licensed by a Farmer.

XII.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account-book, to be purchased at the Collector's Office:—

I.—Opium.

Date.	Quantity remaining in store yesterday.	Quantity received this day and whence received.	Total quantity to be accounted for.	Quantity used in the preparation of madak (or chandu).	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

Date.	Quantity remaining in store yesterday.	Quantity manufactured from opium this day.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

XIII.—That he at once produce his license and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XIV.—That he do not adulterate or deteriorate any MADAK (or CHANDU) in his possession, or sell the same in an adulterated or deteriorated state.

XV.—That he do not receive any wearing apparel or other goods in barter for MADAK (or CHANDU).

XVI.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming or disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XVII.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this license and any other license or licenses that he may have obtained for the sale of Opium of Poppy-Heads, or for the manufacture and sale of Madak or Chandu, may be cancelled either by the FARMER or COLLECTOR without payment of any compensation whatever.

The _____ 188 . } _____ *Farmer.*

Countersigned by

_____

Collector of _____

OPIUM FORM X.

LICENSE FOR THE RETAIL SALE OF POPPY-HEADS GRANTED BY A FARMER.

RULE 30 (3).

Within the _____ *of* _____

NOTE.—~~Counterpart~~ Counterfoil *of this license is to be signed by the licensee and filed with the Farmer.*

No. of License in Register No. 54—No. _____

BE it known that _____ resident of _____ is hereby authorized by the FARMER of _____ to open a shop at _____ for the retail sale of POPPY-HEADS from the date of this license to the _____ day of _____.

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles :—

I.—That he pay to the FARMER a monthly fee of Rupees _____

II.—That he have constantly fixed up, at the entrance of his shop, a sign-board, bearing the following inscription, legibly painted, in the English and vernacular languages :—

(*Name of Vendor.*)

"LICENSED VENDOR OF POPPY-HEADS."

III.—That he do not open his shop or effect sales therein before sunrise, nor keep it open or effect sales therein after _____ P. M.; and that he do not harbour any suspected person therein.

IV.—That he do not sublet his shop or transfer this license to any other person.

V.—That he sell POPPY-HEADS only in the shop for which this license is granted, and that he do not sell POPPY-HEADS in any other place, or establish a second shop without another separate license.

VI.—That he purchase all the POPPY-HEADS to be sold under this license from a Cultivator licensed under Act XIII of 1857 or from a Farmer; that all such POPPY-HEADS be brought to the place of vend under passes granted by the Collector; and that he do not receive, or have in his possession, POPPY-HEADS obtained otherwise.

VII.—That he do not store any POPPY-HEADS to be sold under this license in any PREMISES other than those named herein without previously obtaining the written sanction of the FARMER and Collector on the reverse of this license.

VIII.—That he do not, except to a Vendor of Poppy-heads licensed by the Collector or to a Licensed Druggist, sell more than five seers weight of POPPY-HEADS to any person at one time.

IX.—That he do not sell to a Vendor of Poppy-Heads licensed by the Collector or to a Licensed Druggist more than ten seers weight of POPPY-HEADS at one time.

X.—That he do not sell any POPPY-HEADS to a Vendor thereof licensed by a Farmer.

XI.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account-book, to be purchased at the Collector's Office:—

Date.	Quantity of poppy-heads remaining in store yesterday.	Quantity received this day, and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

XII.—That he at once produce his license and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XIII.—That he do not receive any wearing apparel or other goods in barter for POPPY-HEADS.

XIV.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming or disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XV.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this license and any other license or licenses that he may have obtained for the sale of Poppy-Heads or Opium, or for the manufacture and sale of Madak or Chandu may be cancelled, either by the FARMER or COLLECTOR without payment of any compensation whatever.

The _____ 188 .

_____

Farmer.

Countersigned by

_____

Collector of _____

8-3-87.

OPIUM FORM XI.

OPIUM TRANSPORT PASS.

No. _____

Current for _____ DAY .

From the _____ Collectorate.

To _____

Name of consignee _____

Number of packages _____ each weighing *one* seer.

Total weight _____ seers.

Name of person in charge of consignment. _____

Date _____

PASS WRITER, Rs. paid

_____

Treasurer.

Date of return of Pass _____

Collector.

OPIUM FORM XI.

OPIUM TRANSPORT PASS.

RULE 6 (1).

(From Collector's Office to Licensed Premises.)

No. _____

BE it known that _____ is hereby authorized by the undersigned to have in his charge for transport _____ packages of OPIUM, each weighing *one* seer, Total _____ seers, *from* the COLLECTOR'S OFFICE *to* the PREMISES of the Licensed (OPIUM, MADAK, CHANDU, or POPPY-HEADS) vendor (or DRUGGIST) _____ at _____

This PASS is not transferable and is current for _____ DAY , and must be returned to the COLLECTOR'S OFFICE within THREE DAYS from the date of the expiration of the period of its currency.

The infringement of any of the conditions of this PASS will render the Licensee to whose PREMISES the OPIUM is passed liable to prosecution under section 9 of the Opium Act, 1878.

_____ _____

The _____ 188 . *Collector of* _____

Received Rupees _____

PASS WRITER,

_____ _____

Treasurer.

OPIUM FORM XII.

(OPIUM, MADAK, CHANDU, OR POPPY-HEADS) TRANSPORT PASS.

No._____

Current for_____ DAY

From_____

To_____

Name of consignor_____

Name of consignee_____

Number of packages_____, weight of each_____ mds._____ srs._____ chks._____

Total weight_____ mds._____ srs._____ chks.

Name of person in charge of consignment. } _____

*Date*_____

PASS WRITER, _____

_____ *Collector*

Date of return of pass_____

OPIUM FORM XII.

(OPIUM, MADAK, CHANDU, OR POPPY-HEADS) TRANSPORT PASS.

RULE 6 (1).

(*From Licensed Premises to other Licensed Premises*).

No._____

BE it known that_____ is hereby authorized by the undersigned to have in his charge for transport_____ packages of (OPIUM, MADAK, CHANDU, OR POPPY-HEADS), each weighing _____ maunds_____ seers_____ chittacks, Total_____ maunds_____ seers_____ chittacks, *from* the PREMISES of the Licensed (OPIUM, MADAK, CHANDU, or POPPY-HEADS) vendor_____ at_____ *to* the PREMISES of the Licensed (OPIUM, MADAK, CHANDU, POPPY-HEADS) vendor (or DRUGGIST) _____ at_____

This PASS is not transferable and is current for_____ DAY , and must be returned to the COLLECTOR'S OFFICE within THREE DAYS from the date of the expiration of the period of its currency.

The infringement of any of the conditions of this PASS will render the Licensee, to whose PREMISES the (OPIUM, MADAK, CHANDU, OR POPPY-HEADS) is passed liable to prosecution under section 9 of the Opium Act, 1878.

_____ _____

*The*_____ 188 .

PASS WRITER, *Collector of*_____

_____

OPIUM FORM XIII.

CHANDU EXPORT PASS.

No. _____

Current for _____ DAY .

To _____

Name of consignor _____

Name of consignee _____

Number of packages and marks.	Gross weight.				Tare.				Net weight.			
	No.	Mds.	s.	c.	No.	Mds.	s.	c.	No.	Mds.	s.	c.
Total ...												

Date _____

PASS WRITER _____

_____ *Supdt., Excise Revenue, Calcutta.*

OPIUM FORM XIII.

CHANDU EXPORT PASS.

RULE 26 (1) (2).

No. _____

Be it known that _____ is hereby authorized by the undersigned, subject to the provisions of the law relating to sea customs, to export by sea *from* the port of Calcutta *to* _____ the undermentioned packages containing CHANDU prepared from opium supplied from Government Stores, on which export *duty* at the rate of Rs. _____ per seer, amounting to Rupees _____ annas _____ and pies _____ (Rs. _____) has been paid.

Number of packages and marks, on each.	Gross weight of each package.				Tare.				Net weight of Chandu in each package.				Name of consignee.
	No.	Mds.	s.	c.	No.	Mds.	s.	c.	No.	Mds.	s.	c	
Total ...													

This PASS is current for _____ DAY , and must be produced at the Custom-house at the time of exportation.

CALCUTTA COLLECTORATE,
The _____ 188 .

_____
Supdt. of Excise Revenue, Calcutta.

PASS WRITER.
_____

OPIUM FORM XIV.

BEHAR (OR BENARES.)

Pass No.*_____

Lot No.

Sale of 188 .

BOARD OF REVENUE, LOWER PROVINCES.

OPIUM FROM XIV.

RULE (II).

BEHAR (OR BENARES) OPIUM.

188 -8 .

Lot No. [redacted] Pass No. _____

DELIVER for immediate shipment to _____

_____ *or order* _____

Chests of Behar Opium, purchased on the _____ 188 .

by _____

BOARD OF REVENUE;
CALCUTTA,

The _____ 188 . *Superintendent.*

To the Intendant of the
Opium Godowns. Errd.
Accountant.

[redacted] Chests.

1st Endorsement _____

2nd Endorsement _____

3rd Endorsement _____

4th Endorsement _____

5th Endorsement _____

6th Endorsement _____

7th Endorsement _____

8th Endorsement _____

OPIUM FORM XV.

RULE (11).

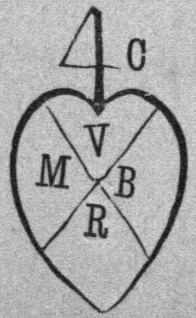
IMMEDIATE SHIPMENT.

CERTIFICATE ISSUED FOR OPIUM PURCHASED AT THE GOVERNMENT SALES.

To be in force four days from this date.

No.

This is to certify that Opium, according to the following particulars, was purchased by the undermentioned merchants on the 188 .

Number of Lot per Sale Book.	Number of Chests purchased.	Cost of the Opium, per Chest, Rs.	Mark on Chests.	Produce of what Agency.	Where to be shipped.	Name of present owner.
				(BEHAR OR BENARES.)		

BOARD OF REVENUE,
CALCUTTA,
The ——— 188 .

Exd.

Accountant. *Superintendent.*

OPIUM FORM XVI.

RULE (12).

FORM OF SHIPPING BILL.

(See Section 137 of the Sea Customs Act, 1878.)

Vessel's name.	Whether British or Foreign. If Foreign the country.	Master's name.	Port or place of destination.	Marks.	Numbers.	Description of packages.	Quantity, quality, and description of goods.	Declared real value, under section 29 of the Sea Customs Act, 1878.	Lot and certificate numbers and date of sale.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11

Exporter or Agent.

Dated the _____ *day of* _____ 18 . 8-3-87.

SUBSIDIARY RULES.

(RELATING TO OPIUM, INTOXICATING DRUGS, AND POPPY-HEADS.)

ISSUED UNDER THE AUTHORITY OF THE BOARD OF REVENUE.

Supply of Opium.

1. EVERY officer, authorized to grant licenses, leases or permits, and to sell opium, is to keep a register (No. 54 of the Board's Series of Registers) in Form XVII, shewing the number of licenses, leases and permits issued, and the quantity of opium passed out to the respective holders thereof. There are to be separate registers for opium, madak, chandu and poppy-heads.

Register.

2. Licenses for the retail sale of opium, madak and chandu are to be settled under the auction system in every district, including Calcutta, its Suburbs, Howrah and Bally; leases are to be settled by tender; and licenses for the retail sale of poppy-heads and druggists' permits are to be settled under the fixed license fee system: the fee for a license for the sale of poppy-heads is to be ~~Re. 1~~ per "Re. 1 per annum or for any broken period thereof." 9-10-88. Licenses, leases and permits are to be issued in Forms I to XI, ... otherwise specially authorized by the Board to the contrary, are to be for a term of one year. In the event of a license, lease or permit being lost or destroyed, a duplicate may, on proof of the loss, be issued on payment of a fee of ~~Rs. 2.~~ 1.

Manner of granting licenses, leases and permits.

3. Transport and export passes are to be in Forms XI to XIII; they must be signed by the Collector, or by an officer empowered in accordance with Rule 2(5) of the Government rules.

Passes.

4. Collectors are to submit indents, in Form XVIII, to the Board for opium required for consumption in their districts at least two months before a fresh supply is required. Indents are to be regulated so as to leave in hand on the 31st March of each year a stock equal to five months' consumption. Collectors who receive their supplies of opium direct from the Agent at Patna are to submit their indents to that officer.

Indents for opium.

5. In districts in which opium is supplied by means of public carriage, and without the deputation of any special guard to receive charge of the opium at the supplying depôt, a receipt is, immediately on arrival of a despatch of opium, to be submitted to the Board (or the Agent at Patna) in Form XIX. Subsequently, on opening any chest, the name of the officer in whose presence it is opened is to be recorded in the Collector's office, as well as (*a*) the number of cakes in the chest; (*b*) the contents of each paper cover.

Receipt to be submitted on arrival of opium.

6. Whenever a despatch of opium in transit is handed over from one official's charge to that of another, its gross weight is to be ascertained and recorded.

7. Ordinarily opium is to be kept in the treasury under the same custody as the cash, and must not, except under the special sanction of Government, be sold therefrom in quantities of less than one seer. If there is no room in the treasury, the opium is to be kept in some other safe place, which must be secured and guarded in the same manner as a treasury. If the Collector thinks it expedient, he may, with the sanction of the Commissioner, keep a sufficient quantity of opium for sale at a subdivision.

Manner in which opium is to be stored and sold.

8. In the districts of the Patna Division and in the district of Monghyr, and in the thanas of Sultangunge and Ameerpore in the district of Bhagulpore, the special sanction of Government has been given to the sale of opium in quantities of less than one seer from the treasury to licensed vendors.

Exception.

9. Accounts of the daily transactions in opium are to be carefully kept in each district in Forms XX and XXI. These accounts are to be balanced at the close of ceah day.

Opium accounts.

10. The selling price of excise opium in the different districts of Bengal has been fixed by Government at the rates specified below—

Selling price of opium.

Divisions.	Districts.	Selling price per seer.
		Rs.
Burdwan	Midnapore	~~30~~ 32
	Other districts	28
Presidency	All districts, including Calcutta	28
Rajshahye and Cooch Behar	All districts	29
Dacca	Ditto	27
Chittagong	Tipperah	27
	Chittagong and Noakholly	28
Patna	All districts	16
Bhagulpore	Monghyr	20
	Bhagulpore and Sonthal Pergunnahs ...	22
	Purneah and Maldah	28
Orissa	All districts	32
Chota Nagpore	~~Ditto~~	~~26~~

Report of offences to be submitted to the Board.

11. The Collector is to submit, ~~through the Commissioner, for the information of the Board~~, a report ~~in duplicate~~ in Form XXII of each case of opium smuggling in his district. Reports of all other *important* cases of breaches of the law or of the rules made thereunder are also to be submitted in the same form.

Transfer of convicted smugglers to Patna Jail.

12. When persons convicted of opium smuggling are believed to have come, or profess to have come, from the districts of the Patna Division, the officer in charge of the jail in which the convicted persons are confined should invariably be requested to cause their immediate transfer to the Patna Jail, in order that they may be inspected and examined by the Opium Agent. In all such cases a copy of the report, submitted under the preceding rule, is to be forwarded to the Opium Agent, Patna, for his information, together with copies of the accused's statement, and of such part of the evidence as may be likely to throw light upon the question of the identity of the prisoner, or of the source from which the illicit supply was obtained.

Sample of opium to be sent to Patna.

13. Whenever an opium smuggler is transferred under the foregoing rule to the Patna Jail, a sample of the opium seized is at the same time to be forwarded to the Patna Opium Agent (addressed, "Opium Agent of Behar, Bankipore,") in order to assist him in enquiring into the source of the illicit supply.

Procedure in cases of opium smuggling from another Province or Native State, and in *important* cases detected locally.

14. In all cases of opium smuggling from another Province, or into British Territory from Native States, the procedure described in the Resolutions of the Government of India, reproduced in the Appendix is to be observed. The same procedure is also to be observed in all *important* cases detected locally.

Disposal of confiscated opium declared fit for use.

15. Confiscated opium declared fit for use is to be transmitted by parcel post addressed to the "Opium Agent of Behar, Bankipore." The letter of advice is to be similarly addressed. On the cover of the parcel containing the opium is to be written the case to which it belongs, thus "contraband opium in the case of Empress *versus* Sheik Edoo." ~~Should the quantity be too large to make this course convenient, the special orders of the Board are to be taken; the method of transport to Patna that may appear to the Collector most convenient being always indicated.~~

Kaffa.

Kaffa, *i.e.*, cloth saturated or stained with opium, is to be transmitted by

^ "for transmission of the case to the Board." 8-7-89.

^ "Should the quantity be too large to make this course convenient, the Collector should adopt any other method of transmission that may appear to him proper."

6-7-88.

the Magistrate in a similar manner to the Opium Agent for extraction of the opium. The Agent is to certify to the Magistrate by post the quantity of opium extracted, and destroy the cloth.

Provision in budget estimate for rewards.

16. Owing to the great importance of paying rewards promptly in opium cases, the Government have, in order to obviate the delay which must often occur in realizing fines, sanctioned the provision of a large amount in the budget estimates of the two opium agencies from which rewards are payable.

Rewards chargeable to opium budget.

17. In all cases, the rewards adjudged by the Magistrate are chargeable to the budget of the Opium Department, and are therefore not to be included in the contingent bills of either the Revenue or Criminal Departments.

Immediate disbursement of reward.

18. Subject to the proviso in the following rule, the reward adjudged by the Magistrate under Rule 43 of the Government rules is *at once* to be paid on production of the Magistrate's order, whether the fine has or has not been realized.

Limit of Rs. 100 to immediate disbursement.

19. Provided that when the amount of the reward adjudged by the Magistrate on account of fine exceeds Rs. 100, only Rs. 100 are to be disbursed *at once*, the balance to be paid when the period of appeal has expired, or the appeal has been rejected.

Reward on account of confiscated opium, poppy, &c.

20. Sums awarded on account of confiscated articles are to be paid *at once* whatever the amount, as soon as the case has been adjudicated. These sums are in respect of opium and poppy to be calculated in accordance with Rule 44 (2) of the Government rules; in the case of *kaffa* at Re. 1-8 per seer on the quantity of opium extracted from the cloth; and in the case of *pussêwah* at the rate of Re. 1-8 per seer.

Manner of paying rewards.

21. Payments are to be made on a special form of bill, which has been registered at the Stationery Office as No. 211 of the forms prescribed by the Accountant-General, Bengal. The payee's receipt is to be obtained on this bill, which is to be forwarded by the treasury officer along with his accounts to the Accountant-General.

22. The Magistrate is to submit to the Opium Agent a monthly statement of all rewards paid under his direct order, so that the latter may make the necessary adjustment against the budget grant for the year, and apply for a supplementary grant, if necessary. This statement the Opium Agent is to countersign, and forward to the Accountant-General for the admission of the rewards paid during the month; it should be in the following form (*vide* No. 19 of the circulars of the Accountant-General, Bengal, in force in February 1880) :—

Submission by Magistrate of monthly statement to Agent.

1	2	3	4	5
Date of payment.	Name of case.	Name of payee.	Amount of fine imposed.	Amount of reward paid.

23. The officers of the Excise Department are required to apply to the Magistrate for orders regarding the award and distribution of the fines and forfeitures in each case. If, however, the Magistrate decline to make the award, an immediate report is to be made to the Commissioner ~~for transmission of the case to the Board~~.

Excise officers to apply for reward at time of adjudication.

24. Whenever a prisoner is sentenced to imprisonment without any fine being imposed, or in any case in which the Magistrate omits to grant a reward, or the Collector is of opinion that the case is deserving of a larger reward than the Magistrate is authorized to adjudge, application for a special reward may be made to the Board through the Commissioner of the Division.

Board may grant rewards in special cases.

Miscellaneous.

25. The Collector is to indent for forms of licenses, leases, permits, account-books for vendors, and other miscellaneous forms on the Superintendent of Stationery. Account-books are to be sold to farmers and vendors by the Collector at cost price.

Forms how to be obtained and supplied.

26. A petition of appeal is to bear a court-fee stamp of eight annas if presented to the Commissioner, and of two rupees if presented to the Board.

Petition of appeal.

Board's Subsidiary Rule (1).

Register No. 54 of Opium, Madak, Chandu, and Poppy-Heads Licenses and Leases, and of Druggists' Permits.

1	2	3	4	5		7																		8
No. of license, &c.	Date of license, &c.	Locality of vend.	Name of licensee.	Amount of license fee.	Amount of fee paid in advance.	Quantity of Opium purchased in—																		Remarks.
						April.	May.	June.	Total first quarter.	July.	August.	September.	Total second quarter.	October.	November.	December.	Total third quarter.	January.	February.	March.	Total last quarter.	Grand total.		

OPIUM FORM XVIII.

Board's Subsidiary Rule (4).

Indent for Opium.

1	2	3	4			5	6	7	8	9	10
Quantity remaining in store on 31st March last.	Quantity received, and from whence, since 31st March last.	Total quantity to be accounted for.	Quantity passed out.			Quantity in store this date.	Average monthly sales during the last three months.	Date on which stock is estimated to run out.	No. of chests, each containing 1½ maunds now indented for.	How the chests are to be addressed and forwarded.	Remarks.
			Sold.	Transferred.	Total.						

_____ Collectorate,

The _____ 18 .

Collector of _____

OPIUM FORM XIX.

BOARD'S SUBSIDIARY RULE (5).

Receipt of a despatch of Opium.

1	2			3	4	5	6	7
Number and marks on each chest.	Gross weight of each chest.			State of the gunny covering.	State of the seals on lid.*	Do the chests appear to have been tampered with or not?	If chests appear to have been tampered with—full particulars.	REMARKS.
	M.	S.	C.					

* Chests are dovetailed at the bottom and sides.

CERTIFIED that the chests have been stored in a secure place of safety.

59

_____ COLLECTORATE,

The _____ 18

Collector of _____.

OPIUM FORM XX.

BOARD'S SUBSIDIARY RULE (9).

DAILY STOCK ACCOUNT OF OPIUM IN THE TREASURY.

The _____ *day of* _____ 18___.

1	2	3	4	5	6	7	8	9	10	11
Quantity remaining in store yesterday.	Value at selling price.	Quantity received, and from whence.	Value at selling price.	Total quantity in store.	Value at selling price.	Quantity passed out.	Value at selling price.	Quantity remaining in store.	Value at selling price.	REMARKS.

OPIUM FORM XXI.

BOARD'S SUBSIDIARY RULE (9).

DAILY QUANTITY OF OPIUM PASSED OUT FROM THE TREASURY.

The _____ *day of* _____ 18__.

1	2	3	4	5
To whom passed	Premises to which passed.	Quantity passed out.	Value at selling price.	REMARKS.

OPIUM FORM No. XXII.

BOARD'S SUBSIDIARY RULE (11).

REPORT in the case of Opium smuggling submitted under the orders of Board of Revenue, Lower Provinces.

QUEEN EMPRESS *versus* *convicted on* 18 .

1	2	3	4	5		6	7			8				9	10		11		12
Number of case.	Name of district where the case occurred.	Name and residence of offenders and father's name.	Source of illicit supply, and circumstances of apprehension and detection.	Punishment inflicted on the offender by		Amount of fine realized.	Amount of fine.			Quantity of opium confiscated.				How disposed of	Reward (if any) on account of the opium.		Special reward given (if any).		REMARKS.
				Imprisonment.	Fine. Rs.		Paid to Informer.	Apprehender.	Credited to Government.	Munnds.	Seers.	Chittacks.	Fit or unfit for use.		To informer.	To apprehender.	To informer.	To apprehender.	

Collector of _____

APPENDIX.

I.—It is hereby notified that the Lieutenant-Governor is pleased to invest all Excise Officers above the rank of peon and all District Superintendents, Assistant Superintendents, Inspectors, Sub-Inspectors, and Head-constables of Police in the Orissa Division, with the powers described in section 14 of the Opium Act I of 1878.

Notification, the 12th November 1878.

II.—In continuation of the notification, dated the 12th November 1878, published in the *Calcutta Gazette* of the 13th idem, it is hereby notified that the Lieutenant-Governor is pleased to vest all officers of the Excise, Police, Customs, Salt, Opium and Revenue Departments, above the rank of peon or constable, in all the districts of Bengal, with the powers described in section 14 of the Opium Act I of 1878 in their respective districts.

Notification, the 21st March 1879.

III.—In continuation of the notification, dated the 21st March 1879, published at page 255, Part I of the *Calcutta Gazette* of the 26th idem, it is hereby notified that the Lieutenant-Governor is pleased to order that all officers of the Customs Department, Calcutta, shall exercise the powers vested in them by that notification only within the limits of the Port of Calcutta as described in the notification, dated the 18th August 1879, published at page 841, Part I of the *Calcutta Gazette* of the 20th idem.

Notification, the 7th July 1884.

IV.—It is hereby notified that the Lieutenant-Governor is pleased, under section 3 of Act I of 1878 (the Opium Act), to empower all Magistrates of the second class, while in charge of sub-divisions of districts, to try cases under that Act.

Notification, the 31st March 1879.

V.—In supersession of the instructions regarding reports on smuggled opium contained in this Department letter No. 2245, dated 12th August 1881, I am directed to request observance of the following procedure :—

Financial Department of the Government of India, No. 196, dated 13th April 1882.

2. When opium smuggled from another Province is seized and a prosecution has resulted in the conviction of the person in possession of the drug, a report embodying the name of the person or persons accused, together with the depositions of the informers and the persons accused, or other suitable information with special reference to the manner in which, from whom, and from what place, the opium was obtained, should be forwarded immediately to the Local Government or Administration within whose jurisdiction the drug is alleged to have been procured and to this Department. The Local Government or Administration receiving the report should see that the case is actively followed up, and that every endeavour is made to trace and bring to justice the cultivators or other persons by whom the opium was illicitly sold.

3. With regard to the smuggling of local opium detected locally, this Department should be furnished with a special report of each important case discovered.

VI.—READ—

Resolution, Finance Department, No. 3119, dated 12th August 1882.

Letter from the Department of Finance and Commerce, No. 196, dated 13th April 1882, regarding the submission of reports on the smuggling of opium.

Letter from the Chief Commissioner of the Central Provinces, No. 1918—103, dated 3rd June 1882.

RESOLUTION.—The Governor-General in Council desires that the procedure described in the second paragraph of the letter from this Department cited above should be observed in all cases of detection of opium smuggling into British Territory from Native States, that is, when opium is smuggled from a Native State an immediate report of the facts of the case should be made to this Department and to the Agent to the Governor-General or Resident to whose charge the Native State concerned pertains. The Agent to the Governor-General or Resident, as the case may be, will adopt such measures for the prevention of smuggling in future as may, under the circumstances of the case, be expedient, and in accordance with any instructions on the subject issued by the Foreign Department.

VII.—READ again—

No. 409, Simla, the 19th April 1884.

Letter from the Department of Finance aud Commerce, No. 196, dated 13th April 1882.

Resolution, Department of Finance and Commerce, No. 3119, dated 12th August 1882.

RESOLUTION.—In supersession of that portion of the orders contained in the papers cited above, which require the submission to this department of reports on cases of opium smuggling from British Territory and from Native States the following procedure is prescribed for observance in future.

2. Petty cases of opium smuggling in which convictions have been recorded should be reported to this department in the form of a statement, to be submitted quarterly, showing the name of the accused, the place from which and the manner in which the opium was smuggled, as stated by the accused and by the informers (this information should be given briefly), the weight of the drug seized, and the amount of punishment awarded, with the name of the convicting Magistrate, and any remarks which the local authorities may desire to offer. Copies of the statements of the accused and of the witnesses need not be submitted in such cases.

3. In important cases it will be sufficient to forward with a tabular statement, in the same form as the quarterly statement of petty cases, a copy of the judgment or finding, with any special report which it may be deemed suitable to submit with reference to any facts of interest. 8-3-87.

CHAPTER III.

Partitions.

Rules framed by the Board of Revenue under Act VIII (B.C.) of 1876, Section 152, for the guidance of Officers in conducting Partitions under that Act.

1. All notifications under this Act shall be published, and all notices shall usually be served by means of the nazirs' peons, fees being charged on the scale prescribed for the service of non-judicial processes and denoted in the usual way by adhesive stamps. When a notice is served by post under section 135, clause 2, the actual cost of postage only shall be charged, and denoted upon the cover in postage stamps. Service labels should not be used.

2. Before publishing a notification under section 21, and issuing a notice under section 22, the Collector shall require the proper amount of fees to be paid by the applicant under section 17. If the application is admitted under section 31, the fees thus paid will be included in the expenses of partition under heading (*b*) of sections 44 and 49, and the expense incurred in the publication of this notification and service of this summons should be taken as a basis for the calculation of the expense to be incurred on account of the other notifications and notices which are required by the Act.

3. Under section 39 of the Act, the estimated cost of a partition shall be paid in not less than three instalments, of which the first shall consist of one-half of the total amount estimated. The first instalment should be demanded by the Collector as soon as the estimate required by section 39 has been ~~sanctioned by the Commissioner,~~ and the remaining instalment at such times as the Collector may think fit. Every instalment shall be paid within one month from the date on which a demand for it shall have been served upon the person, or the accredited agent of the person from whom it is due, and in the event of non-payment within one month from such date, the Collector shall proceed to levy the amount under section 138 of the Act.

4. All estimates framed as required by section 39 shall be submitted to the Commissioner in duplicate for sanction, and whenever the total amount of an estimate so sanctioned by the Commissioner amounts to Rs. 500 or more, he shall report his order sanctioning the same to the Board for confirmation. In all other cases, one copy of the estimate and of the Commissioner's orders thereon should be submitted to the Board for information.

5. The cost of peshkars and other superior officers employed by the Collector under the latter part of section 37 shall be

borne by the several estates for whose benefit they are employed in proportion to the amount of the sudder jumma of each estate.

6. The yearly cost in any district of an establishment employed under section 38, and of any Deputy Collector employed under section 43, shall be borne by all estates for the time being under partition in the said district in proportion to the amount of the sudder jumma of each estate. Similarly, the yearly cost of an establishment employed under section 38 in the office of any Commissioner will be borne by the estates under partition in his division in proportion to the amount of the sudder jumma of each estate.

7. At the commencement of each year, the Collector shall submit to the Commissioner, in duplicate, a list of all estates under partition in his district, with the amount of their respective sudder jummas, and the Commissioner shall then determine the amount to be borne under Rule 9 by each estate on account of the establishment employed in his office under section 38 of the Act, and enter the same in the several district lists, returning one copy of each to the Collector by whom it was submitted.

8. Estimates under section 44 shall be prepared in the annexed form (Appendix A), ~~and submitted to the Commissioner in duplicate:—~~

(*a*) In estimating the probable cost of the measuring establishment required, careful consideration should be given not only to the size of the estate, but also to its compactness or the reverse, the number of separate shares to be formed, and similar circumstances. It should be borne in mind that in cases where no superior officers are employed under the latter part of section 37, and where there is no district establishment under section 38, it may be necessary to retain the services of the ameen, not only for measurement, but until the proceedings of the partition are completed by the Collector.

(*b*) Under the head of contingent expenses provision should be made for the service of the notices and the publication of the notifications likely to be required.

9. The Board, under section 46 of the Act, direct that, until further orders, the charges on account of partitions in districts where an Estates' Partition Fund is established, shall be levied according to the estimate in each case, as provided in sections 39 and 40, subject to final adjustment under section 42, the salary of any Deputy Collector who may be appointed under section 43, being included under the head of "Special district establishments."

"shall record a proceeding explaining the cause of the excess." 3-5-88.

"may be passed by the Collector." 3-5-8

10. The following maximum scale of charges has hitherto been in force:—

	Rs.
Up to 200 acres	36 per 100 acres.
From 200 to 300 acres...	30 „ „
„ 300 to 500 „	18 „ „
In excess of 500 „	10 „ „

Whenever the estimate for the partition exceeds this scale of charges, the Collector ~~should explain the cause of the excess in submitting his report to the Commissioner for sanction~~.

11. Whenever the amount first estimated for any partition is found to be insufficient, a supplementary estimate in the same form A as the original estimate, ~~with such further explanation as the circumstances require, should be submitted to the Commissioner for sanction~~. Two or more supplementary estimates may, if necessary, be made. Rules 7 and 8 apply to the supplementary as well as to the original estimates.

12. Any special proceedings as to costs under sections 40-41 of the Act should be reported to the Commissioner of the division, and should be specially mentioned in the final report of the partition.

13. The abstract of the Estates' Partition Fund required by section 48 shall be in the form annexed (appendix B).

14. In order to check the expenditure incurred in each case an account should be kept up in each district in which any estate is under partition in ledger form, showing separately in opposite columns the receipts and disbursements on account of each separate estate. Besides this book a general register of receipts and disbursements on account of the Estates' Partition Fund generally should be kept up in every district in which such a fund has been established.

15. The partition paper referred to in section 77 of the Act shall be drawn up as nearly as possible in the form annexed (appendix C).

16. Security for the faithful discharge of their duties may, when the Collector thinks this necessary, be taken from ameens and peshkars. When security is taken, the bond should be registered, and the registration fee should be treated as forming part of the contingent expenses of the partition. The ameen and peshkar shall submit a report once a month, or more frequently if the Collector thinks fit in any case, showing the progress made in the partition proceedings of each case.

17. The most convenient date to be fixed under section 123 as that from which separate liability of the new estates will commence will be the day following the next latest day for the payment of revenue. The Collector should therefore endeavour to arrange the

date for making over possession in such a way that it may be possible to fix a latest day of payment in the notice consistently with the provisions of section 124. It will be seen that, even at this stage of the case, after possession has been given, a sale of the parent estate for arrears will render all partition proceedings null and void (section 15).

18. Regulation XV of 1797 having been repealed, no fee is now leviable on the completion of a division, except the stamp on which the partition paper has to be engrossed.

19. The mode in which the newly-formed estates are to be entered on the roll is described in Chapter VI [new], section VI, volume I of the Board's Rules. ~~Register L is not prescribed in the new law, or any register in lieu of it, and need not be kept up after the cases pending under the old law are disposed of. A new register (2A) has been substituted by Circular order No. 4 of March 1879 for Register 2, which~~ contains a column for the general register numbers of the newly-formed estates, and if this column is properly filled up, there can be no danger of the separated shares being lost sight of.

20. A partition case will be kept upon the Collector's file—

(*i*) until any appeal against the proceedings of the Revenue officers under section 123 has been decided, or until three months have elapsed without any order being made under section 146;

(*ii*) until the date prescribed in the notice for the commencement of separate liability has elapsed and the towjinavis has certified that the joint estate is not in arrears, or, if in arrears, until the arrear has been recovered;

(*iii*) if any expenditure has been incurred in the construction of boundary marks under section 126, until the cost of erecting such boundary marks has been recovered.

On these three conditions being fulfilled, the partition will be treated as completed, and the case removed from the file.

21. The law is framed on the assumption that partitions will only be made of an estate of which the boundaries and area are not disputed. Cases may, however, occur in which there may be a disputed boundary, or in which lands may be claimed as belonging to a different estate, by persons not proprietors of the estate under partition.

22. Any such dispute, if it extends to right and title only, will not be any impediment to the partition as long as it is admitted that the proprietor or proprietors who are parties to the partition are in possession of the land; but if the objection extends to a claim to be in possession of the disputed lands, the Deputy Collector, on such objection being made under section 58, or coming

"Register 2A." 3-2-88.

21- The law (section 116) appears to contemplate that objections to the effect that lands under division do not form part of the parent estate will be made before partition has been approved by the Coll. under sec 81 of the act. It is possible however that objections worthy of consideration may be made at a later stage but such objections should not be entertained after a partition has been finally confirmed under sec 122. The objectors should be referred for their remedy to the Civil Court

to his knowledge in any other way, shall report the circumstances of the objection to the Collector, and await his orders.

23. If the Collector is of opinion that the objection has no good foundation, but is made for the purpose of vexation or unnecessary delay, he may reject it, and, if it is a case to which section 113 is applicable, require the objector to pay any costs that may have been incurred. If, however, there appears to be a *bonâ fide* dispute to which of two estates the land belongs, the Collector should, as a general rule, give the proprietors of the estate under partition the option (1) of continuing the partition proceedings after excluding the lands in dispute, or (2) of having the case postponed for a period not exceeding four months, to enable them to bring a suit to establish their right to the disputed lands. In the event of their not accepting the first alternative, or not filing any suit within the four months, the Collector should remove the case from the file. If a suit is brought, the case may be kept pending till the suit is decided.

24. Should no such objection be brought during the progress of the partition, or until the partition has been finally confirmed under section 122, it should not be afterwards entertained; but each proprietor must be put in possession of the lands allotted to him under section 123, and any objector be referred to the Civil Court for orders.

APPENDIX A.

I.—*Statement shewing the estimated cost of Partition to be levied under Section 39 of Act VIII (B.C.) of 1876.*

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Number of estate in register.	Name of estate.	Registered proprietors.	Government revenue.	Area by survey, or, if the district has not been surveyed, the estimated area.	Name of estate and revenue at the period of the Decennial Settlement.	Petitioner's name.	Shares into which it is at present proposed to divide the estate, with the names of the respective proprietors.	Names of peshkars and ameens employed, and time likely to be taken up in measurement and other proceedings under section 54 of Act VIII (B.C.) of 1876.	Rate of pay, and total cost of establishment shewn in column 9.	Yearly and total cost of contribution towards establishments employed under the latter part of section 37.	Yearly and total cost of contribution towards district establishments employed under sections 38 and 43.	Yearly and total cost of contribution towards divisional establishments employed under section 38.	Other expenditure likely to be incurred (if any) in detail.	Total estimated cost of partition (columns 10 to 14).	Apportionment of cost to each proprietor.	Instalments and times at which it is proposed to levy the cost.	REMARKS.

No.

FORWARDED to the Commissioner of for sanction.

DATED *Collector.*

No.

SANCTIONED for Rs. and forwarded to the Board of Revenue for

DATED *Commissioner*

APPENDIX B.

Abstract of the Partition Fund of District , for the year , prepared as required by Act VIII (B.C.) of 1876, Section 48.

Receipts.	Rs. A. P.	*Disbursements.*	Rs. A. P.
Balance in hand on 1st April 18		Contribution towards establishments employed in the Commissioner's Office under section 38 of the Act.	
Received on account of estate		Salary of Deputy Collector employed under section 43 of the Act.	
		Salary of district establishment employed under section 38 of the Act.	
		Cost of establishments employed under section 37 of the Act.	
		Contingent expenditure	
		Balance in hand on 31st March 18	
Total ...		Total ...	

APPENDIX C.

Partition Statement of Estate , bearing No. in the Towjih of District , prepared as required by Act VIII (B.C.) of 1876, Section 77.

1	2					3			4			5			6			7			8	9	10	11			12			13			14	15	16
Names of recorded proprietors.	Quantity of land.					Average rental for one year as per ameen's paper.			Average rental for three years from to as per putwari's papers, &c.			Other assets (if any).			Sudder jumma of entire estate.			Market value of entire estate.			Fractional shares of the several proprietors or villages held in severalty or shares in such villages.	Names of proprietors.	Quantity of land assigned to each shareholder.	Produce of each partition as per one year's papers filed by the ameen.			Produce of each separate estate as per three years' papers filed by the putwari.			Jumma of each separate estate.			Towjih number of each separate estate.	Date of Commissioner's confirmation.	REMARKS.
	B.	C.	CH	K.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.				Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P			

CHAPTER IV.

Public Works Cess and Road Cess.

UNDER ACT IX (B.C.) OF 1880.

SECTION I.—PRELIMINARY RULES.

1. Road cess and Public Works cess will be assessed, collected, and in the first instance credited simultaneously. The same registers will serve the purposes of both cesses, and no distinction will be observed between the annual demands of the two cesses in the instalments payable at any particular kist. The collections will eventually be divided in the proper proportions at the end of each month as prescribed by the rules in section VIII of this Chapter.

2. Taking into consideration the fact that the services of the Deputy Collector, who manages the joint work of collecting the two cesses, are paid entirely by the Government, and no part of them by the District Road Committees, the Government has agreed to contribute, as its share, on account of the Public Works cess, about one-third of the cost of the joint establishment entertained for the collection of the two cesses. This contribution will be given in the form of a fixed annual payment, subject to modification from time to time, under the orders of Government.

3. These contributions have taken effect from the 1st October 1878, and one-twelfth of the amount may be drawn each month in part payment of the establishment and debited to provincial revenues.

4. Subject to the amount of Government contribution thus fixed, the establishments to be entertained under the Collectors in each district for making valuations or re-valuations, for the assessment, collection, and coercive recovery of the cesses, and for keeping the necessary registers and accounts, will be fixed by the Collector under the general supervision of the superior Revenue authorities as prescribed in section9 1 of the Act, and their salaries, as well as costs of collecting both cesses, will be defrayed from the funds of the Committees.

SECTION II.—VALUATIONS AND RE-VALUATIONS.

1. Valuations have now been completed in all districts except Singbhoom, the Sonthal Pergunnahs, and Chittagong Hill Tracts. Under section 12 of the Act, valuations once made remain in force for a minimum period of five years, and until a new valuation and assessment have taken place. On the expiration of the term of five years, the Lieutenant-Governor may either order the re-valuation

July

July

August

of the entire district, or of part of the district, under section 12, or a re-valuation of particular estates or tenures under section 15, and any holder of an estate may claim a re-valuation under section 13. Under section 12 a re-valuation may be taken in hand at any time within twelve months previous to the expiry of the quinquennial period. ~~The Lieutenant-Governor has authorized the Board to sanction partial re-valuation under this section in any district.~~

2. In future when the valuations have been in force for five full years in any district, or in special cases where it may be so ordered after the expiration of four full years, a report should be submitted to the Commissioner not later than the ~~January~~ after completion of the fifth or fourth year, as the case may be, containing the Collector's recommendation whether a general or partial re-valuation of the district should be undertaken, and, in the latter case, showing the estates which the Collector proposes to re-value. A similar report should be submitted in ~~January~~ of every subsequent year.

Procedure.

3. If a partial re-valuation only is proposed, the report should contain two lists—*A* and *B*. *A* will be the list of estates, the proprietors of which have applied for re-valuation under section 13 of the Act; *B*, the list of estates which the Collector *proprio motu* desires to re-value. In general, list *A* will evidently be composed of estates the valuation of which is considered by the proprietors to be too high, and *B* of estates not at present valued, or, in the opinion of the Collector, probably valued too low. The lists shall show (1) name of estate, (2) date from which previous valuation took effect, (3) Government revenue, if any, (4) amount of previous valuation. When the estate has never been valued, columns 2 and 4 will be blank.

4. The Commissioner will submit a divisional report to the Board for orders, which will be due on the 15th ~~February~~, and on its receipt orders will be passed determining the extent to which re-valuation shall take place in each district. Any landholder who applies for re-valuation within the first three months of the year after the expiration of the quinquennial period is entitled to have effect given to such re-valuation from the beginning of that year (section 13). Other re-valuations will, however, not ordinarily take effect till the beginning of the cess year following that in which they are made.

5. If the Government directs under section 12 that the whole district or a part thereof shall be re-valued, the Collector shall issue a proclamation, as required by section 14, to be followed by notices under section 16.

6. Notwithstanding the wording of section 16, a notice under that section should be served, even though a return in the form of Schedule A has been given in by the holders of an estate or under-tenure in pursuance of the orders of the proclamation, in order to avoid the evasion of the requirements of the

section, should the submission of the said return be subsequently repudiated.

7. Where the re-valuation of particular estates or tenures only has been ordered under section 15, no general proclamation will be necessary: notices under section 16 may at once be served in respect of the estates and tenures which are to be re-valued. The re-valuations will then proceed according to the Act.

8. Unless the re-valuation of the entire district or part of a district is ordered, Registers I to IV—*vide* Appendix B of this Chapter—need not be entirely re-written, but new entries can be made at the end, retaining the old serial numbers for estates re-valued, and making a note to that effect opposite that number in the body of the register, and adding new serial numbers for the estates valued for the first time.

9. In cases where the lands of any estate may be situate within one or more districts other than that on the revenue register of which the estate may be borne, the valuation of the entire estate shall be made by the Collector of such latter district, and such Collector shall, on the completion of the valuation, and on issue for publication of the valuation roll under section 35 of the Act, note on the back of the statement of valuation the valuation fixed for the lands so situate in one or more such other districts, and shall, on the valuation becoming final, forward extracts of the valuation statement referring to such lands to the Collectors of such districts respectively.

10. The progress made in valuation or re-valuation shall be reported monthly to the Board through the Commissioner according to the forms given in section XI of these Rules, under the head of statements, not later than the fifteenth of the month following that for which the statements are due.

Notices.

11. All notices under sections 16 or 32 of the Act should, when the owner of the estate or tenure is known, be served in the manner prescribed by clause 2, and also in that prescribed by clause 3 of section 96; and when the serving peon reports that no mal-cutcherry exists, a copy of the notice must, in case of an estate paying its annual revenue by four instalments, be forwarded to the collectorate accountant's office, to be served on the agent, as provided in that clause. The above mode of service is prescribed as the more easy and expeditious; but it is quite in the discretion of the Collector to adopt any of the other methods of service authorized by the law which may, under special circumstances, be considered more advantageous. In the case of an estate known to be under the Court of Wards, the notices should be served by a registered letter directed to the Collector in charge thereof, and it will be his duty to see that the notice is complied with within the prescribed period, or to show sufficient cause to the contrary. The cost of serving notices on estates situate in districts other than that issuing the notices is to be borne by the District Road Fund

10. The progress made in valuation or revaluation is to be reported quarterly to the Board through the Commissioner in the form 3 given in section XI of these rules under the head of statements, not later than the 15th of the month following the close of the quarter for which the statement is due.

3-3-88.

of the district from which the notices are issued without reference to the district in which they are served, except in the cases provided for in the first portion of clause 6, section V of this chapter.

12. As soon as a peon returns after the service of any notice, his statement of the due service of such notice should be at once recorded before the Deputy Collector, and filed with the printed form of return which he should give in, signed by the chowkidar, and, if possible, by some respectable inhabitant of the place where the notice has been affixed; and these papers, together with the receipt of the agent receiving a copy (if any) of the notice from the accountant's office, should be filed with the papers to which the notice relates.

13. The time referred to in section 17 of the Act must run from the date on which the service of notice is completed.

14. In all cases where a zemindar desires an extension of time for submission of his return, a verbal application may be admitted, and orders passed thereon, an office note thereof being recorded; but where a written petition is presented, it must be on the stamp which the law requires.

Form of zemindary returns in Schedule A annexed to the Act.

15. When a number of villages forming parts of different estates belong to one and the same owner, or when several estates are all leased out to the same putnidar at a certain aggregate jumma, the owner or putnidar must give in separate returns apportioning the rent as correctly as he may be able to do to each estate; for it is absolutely necessary that the amount of gross rental on which the road cess due for each estate is to be levied should be known in case of the subsequent transfer of such estate to other parties. Moreover, although the apportionment of the jumma on each estate is not generally essential to the procedure for valuation, yet it is necessary to ascertain the actual jumma apportioned to the estate in order to know whether it can be valued summarily.

In estates held in coparcenary, the several shareholders will be required to submit a general return under Schedule A, showing the annual value of the entire estate. It will be, however, discretional with the Collector to receive a return showing the annual value of the alleged share of any shareholder, it being distinctly recorded thereon that the submission of such a return is not a sufficient compliance with the requisition of sections 16 and 17 of the Act. If the returns from the remaining shareholders are also submitted, it will be in the Collector's discretion to have prepared in his office one general return showing, from the returns so received, the valuation of the entire estate, and to accept the same under the same conditions in regard to revision under sections 22 and 23 as if that general return had been submitted in accordance with the Act. If the returns from the remaining shareholders are not submitted within the prescribed period, the Collector should record that he proceeds to value the estate under

section 21 of the Act, in consequence of the non-submission of the return required by law, and he can then compute the annual value of the entire estate on the return of any shareholder, taking that as a multiple of the whole, or, if he considers such a course inexpedient, he can proceed by other or local enquiry.

Schedule A, Part I.

16. Schedule A, Part I refers to what are commonly called *nijjote* or *khamar* lands. Culturable, but uncultivated lands, in any estate or tenure not included within the jote of any under-tenant or cultivating ryot, should be entered in the aggregate with specification of the area (which need only be approximately given) at the foot of Part I, as being in the actual occupation of the owner of such estate or tenure. Being uncultivated, and no rent being paid for them, they will not be assessed. If, however, the Collector considers that too great an extent of land has been so entered, or has reason to believe that, though entered as uncultivated, they are in reality under cultivation, it will be in his power to proceed to enquire and value them under section 23 of the Act.

Schedule A, Part II.

17. The mode of calculating the value of rent in kind is given in the explanation under the definition of "cultivating ryot" in section 4 of the Act: if there have been no previous receipts, the landholder should enter in Part II an approximate estimate of what he expects his portion of the crop to be worth to him at market rates, together with cash paid, if any, as rent.

Persons paying more than Rs. 100 rent are not, under the definition given in section 4 of the Act, to be considered as cultivators but as under-tenants, and should be entered under Part III. It will be the duty of the Road Cess Deputy Collector, when receiving returns in which persons paying more than Rs. 100 rent may have been entered under Part II, to serve them with a notice under section 24 of the Act, and to transfer them from Part II to Part III, under section 26.

18. A plot of resumed lakhiraj land is a tenure within the meaning of the definition of that term in section 4 of the Act; but when it is cultivated by the owner, and not sub-let for cultivation, whereby a greater rent is derived than is paid, it should be classed as a ryot's holding under Part II in the return for the estates for which the rent may be paid; but when the Collector has reason to believe that the lands are extensive and sub-let at a profit, he should act in accordance with section 24 of the Act.

When there is a dispute pending between a zemindar and his under-tenants or ryots as to the amount of rent payable in consequence of the former claiming an enhancement, the zemindar should, in preparing the return, enter the rent actually last paid.

His claim to enhancement will not be barred thereby under the latter part of section 20, clause (*b*) of the Act.

Schedule A, Part III.

19. The object of Part III, Schedule A, is to obtain from the party on whom the notice may be served such information in regard to under-tenures as will enable the Collector either to serve a notice on the under-tenant, or summarily to assess the under-tenure under section 27 of the Act, and it will suffice for this purpose if, in the case of a large tenure comprising numerous villages, a sufficient number of villages are entered in column 3 for the identification of the tenure.

Schedule A, Part IV.

20. Local enquiry should not be made for the purpose of comparing or identifying rent-free tenures which may be returned in this Part with those already entered in Register No. I under the head of estates; but the assessment of such tenures returned in this Part should go on unreservedly, and provision should be made for granting relief on application from those who may have been assessed twice over.

21. All rent-free or revenue-free lands, whether such as should be entered in Register No. I or Register No. II, the annual value of which may be returned at, or may appear on, the face of the papers relating thereto to be under Rs. 5, are as heretofore to be exempted from valuation, unless in cases where any one person or religious institution may be supposed or known to possess more than one such plot, and the aggregate annual value of them is, or is likely to be, above that limit. To carry this order into effect, from the aggregate annual value of all the plots entered in Part IV of any return under Schedule A, must be deducted those portions exempted from valuation under this order, together with their alleged value, and the valuation must be assessed on the balance. It will be necessary, therefore, to publish extracts from the valuation rolls for only the lakhiraj tenures not so exempted.

Summary valuations.

22. When making over to the Cess Deputy Collector the list of estates, the re-valuation of which has been sanctioned, the Collector should give instructions as to which of the estates with a revenue under Rs. 100 or revenue-free should be valued on returns and which summarily. Tenures shown in the returns as paying a rent of under Rs. 100 should, as a rule, be valued summarily; but the Deputy Collector should refer to the Collector in all cases in which he has reason to doubt whether the maximum summary valuation of three times the rent is sufficient.

23. In issuing orders as above, either regarding estates or tenures, the Collector must be guided by his knowledge of the value of land in his district, and by any information he can obtain from the Collectorate records, and should, as a rule, direct their summary

assessment, unless he has reason to believe, without making detailed enquiries, that the extreme value which he can fix under section 27 or 28 of the Act is very considerably within their proper valuation, and in that case only should he have recourse to the issue of notices under section 16.

24. The assessments under section 27 of the Act, it will be seen, can be made in either of two ways: *first*, on a multiple of the sudder jumma; *second*, on an average rate per acre or beegha.

25. The Deputy Collector should prepare for the Collector a statement in the form (No. 2) given in Appendix C. The Collector should then fix the multiple of the sudder jumma (if he adopts that mode of valuation) at which the valuation should be made by the Deputy Collector at the maximum prescribed by the Act, unless there be special reasons for reducing it. Where the area is known, and he determines to adopt the second mode of valuation, he should fix an average per acre or beegha for each local division according to which all the estates to be summarily assessed in that local division should be valued, and determine whether, looking to the extension of cultivation generally within that tract, the rate should be calculated on the whole area, or only on a part, say one-fourth, one-third, one-half, &c., as the condition of the tract may seem to require.

26. It is to be observed that when the valuation of petty estates is made at a certain rate per acre, the annual value assessed can exceed three times the annual value or rent payable therefor.

27. The process of summary valuation under sections 27 and 28 of the Act avoids much of the tediousness and labour involved in a regular valuation on returns. It should therefore be adopted whenever this can be done without undue sacrifice of the interests of Government; but it is very necessary that Collectors should scrutinize the statement submitted to them by the Road Cess Deputy Collectors under Rule 25 above, and should exclude from summary valuations all estates and tenures in which there may be a strong presumption that their annual value will be considerably in excess of the maximum which could be summarily fixed. Estates in districts not fully cultivated at the time of the decennial settlement, and tenures granted for religious purposes, or for the maintenance of members of the family of the grantee, and those of which the value may be supposed to have been largely increased since settlement of grant owing to extension of cultivation or to other causes tending to increase the value of the land, should be valued regularly after the receipt of returns.

28. If an estate or tenure be assessed under these sections, and the holder fails to contest the assessment by filing a return under Schedule A, the assessment becomes final, and the Collector has no concern with any under-tenures therein; but if the holder of an estate or tenure, summarily assessed under

this section, contests the assessment by filing a return under Schedule A, then the return must be accepted under the conditions attached to returns under section 16 of the Act, and the assessment must be made and sub-tenures entered in Register No. II or IV, and assessed accordingly.

29. On an estate being summarily valued as paying less than Rs. 100 rent, if the owner, being dissatisfied, lodges a return in the form of Schedule A, showing that the land is under-let for more than a hundred rupees, a return must be called for from the tenure-holder under section 16 of the Act, and valuations made in the regular course.

Fines and their realization.

30. Section 18 contains the provisions empowering a Collector to fine in the case of failure to submit a return under Schedule A within the prescribed time. As soon as such a fine is imposed, he should issue a notice in the vernacular printed form, warning the parties in default of the imposition of the fine. Fines should not be allowed to run too long unrealized.

31. A Deputy Collector must obtain the permission of the Collector before adopting the attachment procedure of section 99 for the recovery of fines or any other dues under the Act.

Acceptance and correction of returns.

32. On the submission of any return under section 16 or 32 of the Act, the Deputy Collector will, under the advice of the Collector, determine whether any steps are to be taken under sections 23 and 24 for the valuation of the description of lands therein described. As a general rule, all returns of such lands should be accepted as correct, unless there are any strong grounds to believe that the valuation given in the return for the land under Part I is decidedly under-stated or incorrect. If there be good reasons to suppose that a person entered in Part II as a cultivating ryot is in fact a tenure-holder, receiving a sum considerably in excess of the rent entered in the return against him, the procedure of section 24 should be followed. Should a person entered as a ryot in the zemindar's return complain that he is a tenure-holder, the Collector should serve him with a notice under section 16; and if the return made thereon shows that the annual value of the land of such complainant is greater than the rent for which he is entered in the zemindar's return, the Collector will amend the zemindar's return accordingly, entering the complainant under Part III instead of under Part II. The entries in Part III must be accepted, subject of course to a prosecution under section 22; and the Deputy Collector will also determine, under the orders of the Collector, whether such a prosecution is to be instituted. That section is not by any means to be regarded as a dead-letter, but should only be enforced where there are such grounds for believing the return false as would secure a conviction.

33. Although recourse to valuation should not be unnecessarily had under sections 21, 23, and 24 of the Act, should such be necessary, the Deputy Collector should first record his reasons for taking such a course; then the enquiry should be made and the valuation conducted by the Deputy Collector himself.

34. Under section 95 of the Act, no return made under the Act is admissible as evidence against any one except the party submitting it. All petitions of objections made by other parties to such returns should be rejected without enquiry, the state of the law being explained to the persons presenting the petitions.

35. From the returns submitted, the tenures noted therein, which may not have been already ascertained from the Collector's books, or corrections of such latter when necessary, will be entered in the respective Registers Nos. II and IV, and the same steps followed in regard to those tenures as above prescribed in reference to estates.

Of valuation rolls.

36. Valuation rolls under section 34 of the Act for any estate should be prepared as soon as its valuation, whether from returns, or by the Collector, is completed, and a copy issued at once under section 35, without waiting for the completion of the work of valuation in the district. One copy of the entire valuation roll should be posted up at the mâl-cutcherry of the estate to which it refers, and another forwarded by post to the address of the holder of the estate if the same be known, or be delivered to the agent or mukhtear when he may be present. As regards tenure-holders, it will suffice if copies of such part only of the valuation rolls of the parent estate as may relate to these tenures be served: one to be posted in the mâl-cutcherry of each tenure, or, if there be no mâl-cutcherry, in some conspicuous place in or near such tenure; and a second copy to be despatched to the address of the tenure-holder if the same be known.

Valuation statement.

37. The valuation statement prescribed by section 34 of the Act should be filled up in the following manner. A model of a valuation statement properly filled up is annexed as appendix A :—

(i) There should be entered opposite the name of the proprietor the annual value of (*a*) all the lands held in his own possession under Part I, nijjote; (*b*) those cultivated through his ryots, Part II; (*c*) those held by tenants holding direct from him, Part III; and, lastly, in Part IV, the lakhiraj lands situated within the lands of which details are given as above in Parts I and II, but not lakhiraj lands situated within any of the tenures in Part III, as these should appear with the details of those tenures. The aggregate of the entries in columns 4, 8, 13, and 19 will be the total valuation of the entire

estate, and be shown in column 20. In column 21 should be entered the amount of revenue annually payable to Government on which the deduction specified in section 41, clause 1, is to be calculated. It is to be remembered that that amount will be the net revenue, that is, after deducting from the revenue payable to Government the proportion that may be due on account of portions of the estate situated within the limits of the municipality, and therefore exempted from liability to the road cess under the proviso of section 2 of the Act.

(ii) Below the entries made as above will come the details of the tenures held direct from the proprietor to be entered in the order in which they are written in Part III above. The annual value of each will be sub-divided into the annual value of each of the four parts, so that the total amount entered for each tenure in column 20 will be the same as that entered for the tenure in column 10. The amount of rent paid for each tenure or sub-tenure will, it is to be observed, be entered in column 21 of the proprietor's entries opposite such tenure. All sub-tenures of any one tenure must be carefully entered immediately below that tenure before the details of the tenure next in order are brought on the statement, and care must be taken that the details of the lakhiraj lands in Part IV appear opposite the name of the tenant or sub-tenant within whose tenure they may be situated.

(iii) When all the tenures and their subordinate tenures have been entered, the columns 4, 8, 13, and 19 should be added up, and the aggregate of their totals should equal the amount shown in column 13 of the proprietor's row of entries. The aggregate of the totals of the columns 4, 8, 14, and 19 of the entire statement will give the entire valuation of the estate, and agree with the amount entered in column 20 in the proprietor's row of entries. Column 14 has been introduced to show the valuation of estates or tenures summarily assessed, when, in consequence of this method of valuation having been adopted, no details can be given under the several Parts I to IV.

38. The roll and statement must be filled in according to the Collector's order, and then, if such order be altered on appeal by the Commissioner, the necessary correction must be made in red ink in the valuation statement only.

39. It will be observed that section 34 of the Act authorizes the charge of copying fees only for copies and extracts from returns and rolls supplied

Copies.

under that section. The Board direct that the copying fees to be paid for such copies and extracts be at the same rate as the copying fees directed to be levied for general purposes by Chapter XI, section 6, clause 11 of the Board's Rules, viz:—one and a half anna for every hundred vernacular words and three annas for every hundred English words, four figures counting as a word.

Miscellaneous.

40. Section 43 of the Act contains the rule for distributing among the separate estates into which a parent estate may be divided under the Partition Acts, the valuation which was made of the parent estate, and which has not expired by time.

41. Section 44 contains the rules for similarly distributing the liability to pay the cesses among the separate parts of a valued estate for which separate accounts of revenue are opened under Act XI of 1859, or under section 70 of Bengal Act VII of 1876 (the Land Registration Act). It will be observed that *primâ facie* the liability for cess will be distributed in the same proportions as the liability for land revenue ; any case in which objections to this course are made should be fully reported to the Commissioner and by him to the Board, with the recommendations of the reporting officer as to how the matter should be dealt with. The Board will then pass special instructions under clause 4 of the section.

Section III.—Assessment of Cesses.

1. As soon as the rate at which the cesses are to be levied in any year has been determined under sections 38 and 39, the Collector will issue the notices under section 40.

Latest date of payment.

2. The cess on lands being payable under clause 1, section 42 of the Act in respect of revenue-paying estates, on the same dates as the land revenue, the latest dates of payment are as follows (*vide* Board's Rules, Volume I, Chapter XIV, Section I, Clause I) :—

Districts in which the Bengali or Umli year is current ...	12th Jan.	28th March	28th June	28th Sept.
Chittagong	25th Feb.	25th May	25th June	25th Sept. 26th Dec.
Districts in which the Fusli year is current	12th Jan.	28th March	7th June	28th Sept.
Orissa	28th April	8th Nov.		

3. Under clause 2 of the same section of the Act, the following latest dates have been fixed for payment in respect of estates

Hazareebagh, except Kharukdeha ...	28th January, 28th March, 28th October.
Lohardugga ...	
Singbhoom ...	
Manbhoom ...	
Kharukdeha in Hazareebagh.	28th January, 28th March, 28th May.

2-9-84.

× for estates paying above Rs 10 per annum
† 25 May for estates paying Rs 10 & under

^ ^ Darjeeling 12 January (including pucholas
commuted grants & locations

Hazaribaugh	1 April
Lohardugga	12 January 7 June
Manbhoom	12 January 28 June
~~×~~ Hazaribaugh Lohardugga Manbhoom	1 May 1 November

30th ~~September~~ & 31st Decr

whereon no revenue is payable (*vide* Government order No. 1827, dated 24th July 1875) :—

Districts in which the Bengali or Umli year is current ...	12th January	28th June.
Chittagong	25th May	26th December.
Districts in which the Fusli year is current ...	12th January	7th June.
Orissa	28th April	8th November.

4. Under section 57 of the Act, the following latest dates have been fixed for the payment to the holder of the estate or tenure (in the return of which such land has been included) of the cesses on land for which no rent is payable (*vide* Government order No. 1827, dated 24th July 1875) :—

Districts in which the Bengali or Umli year is current ...	1st May	1st November.
Chittagong	1st April	1st ,,
Districts in which the Fusli year is current ...	1st May	1st ,,
Orissa	1st April	1st October.

5. Whenever the Collector shall have caused to be served a notice under section 66, or shall have made an order under section 68 in respect of any land which is held rent-free, the cesses will be payable by the holder of such land to the Collector direct under sections 70 and 71; and in the same instalments and on the same latest dates as those on which the cesses on account of revenue-free estates are payable (sections 66 and 70).

6. The cesses on mines are payable in two equal instalments, on the ~~31st March and 30th June respectively~~ (*vide* section 80).

7. The cesses being now in full operation, it is no longer necessary to specify any particular period as that for which the instalment is due. They should be treated as the first, or second, or other instalment, as the case may be, payable in the year in which they occur.

Assessment of Government estates.

8. Estates, the property of Government, come under the definition of estates in section 4 of the Act; and in dealing with them under section 41 the Government must be looked upon as the holder. The mode of calculation of the cess will be the same as for other estates, but as the net rental payable to Government as proprietor is exactly the amount of revenue of the estate on which the deduction has to be calculated, the Government will pay in advance as road cess exactly as much as it will be entitled to receive from the farmer or under-tenants holding direct.

Illustration.—In a district in which road cess is levied at the maximum rate, the gross annual value of an estate is Rs. 1,200, the middlemen holding direct from the farmer pay him Rs. 1,000, he paying Government Rs. 800. The middlemen will receive from the cultivating ryots under section 41, clause 3, 1,200 pice; the farmer will receive from the middlemen under clause 2, $1,200 \times 2 - 1,000 = 1,400$ pice. Government will receive from the farmer under clause 2, $1,200 \times 2 - 800 = 1,600$ pice. Government will pay under clause 1, $1,200 \times 2 - 800 = 1,600$ pice. Under the above conditions, were the estate held khas, *i.e.*, without a farmer, Government would receive from the middlemen $1,200 \times 2 - 1,000 = 1,400$ pice, and would pay $1,200 \times 2 - 1,000 = 1,400$ pice. Were the estate free from tenures of every kind, Government would collect from the cultivating ryots 1,200 pice, and would pay $1,200 \times 2 - 1,200 = 1,200$ pice.

9. Under section 7 of the Act, the Government cannot be required to pay from the public revenues any sum in excess of such sums as may have been paid as such cess to Collectors by persons liable to pay the same.

10. Collectors who have received extracts of valuation statements under Rule 9 of section 2 of this chapter, shall forward to the Collector who made the valuation of the estate a statement showing the amount of cesses due on the valuation specified in the extract, calculated at the rate fixed under section 38 of the Act for the levy of the road cess in his own district, and at the rate fixed for the public works cess by the Lieutenant-Governor under section 39.

11. The Cess Collector shall, on receipt of such statement, add the amount specified therein to the amount of cesses due from the lands within his own district, and such total shall be entered as the amended total of column 15 of Register No. VIII and in the corresponding column of the notice which, if one has already been issued under section 40, must be re-issued, showing the amount of cess due as amended, and the Collector, after realizing the amount, will remit the sums due to the other districts respectively, in view to their being credited to their respective district cess funds.

Illustration.—An estate situated in district A, where the rate is fixed for road cess at 2 pice per rupee, has a portion X in district B where the rate is $1\frac{1}{2}$ pice, and a portion Y in district C where the rate is 1 pice. The public works cess rate is fixed at 2 pice per rupee for the whole province. Say the Government revenue of the estate is Rs. 300, and the whole valuation Rs. 1,000. Let the valuation of X be Rs. 80 and of Y be Rs. 70, the assessment valuation statement will be as follows:—

In district A 850×4 pice—(proportionate Government revenue 255×2 pice) $= 2,890$ pice. In district B $80 \times 3\frac{1}{2}$ pice—$24 \times 1\frac{3}{4}$ pice $= 238$ pice. In district C 70×3 pice—$21 \times 1\frac{1}{2}$ pice $= 178\frac{1}{2}$ pice.

The amounts due to districts A, B, and C must be tendered on different chalans or shown separately on the same chalan and credited in separate columns in the treasury accounts register. At the end of the month the amount due to B and C should be remitted by the Collector of A to the Collectors of B and C, together with all other similar sums due to them.

Section IV.—Collection of Cesses.

1. Whenever it may be necessary to serve notices under section 40, care should be taken that the service is completed before the first date fixed for the payment of the first instalments of revenue-paying estates, and for the payment of the first instalments of revenue-free estates, as the case may be.

2. It will be observed that in revenue-paying estates the instalments are due on the dates fixed as the last days for the receipt of Government revenue. The cesses are therefore due with the Government kists, and Collectors should use all their influence and exertions to get them paid simultaneously.

3. With the above object, where the land revenue of the shares for which separate accounts have been opened is paid in according to the latest days of payment prescribed for the whole estate, the road cess should be paid in also by similar instalments, whatever may be the amount of the revenue payable by the share for which a separate account has been opened, whether above or below Rs. 100.

4. The towjih establishment should record the revenue due on account of the cesses on lands in books in exactly the same form and with the same details as the books now used in that department for the collection on account of land revenue.

5. Payments of cess will be received and credited by the Collector in the cess department.

6. On the last day of payment, and for three or four days previously, the towjih clerks of the cess department should sit in the towjihkhana and draw up the accountant's lists of payments on his behalf. This will obviate the necessity of separate lists being written up by the accountant's clerks.

7. If, on expiration of the fixed date for the payment of any instalment, any portion thereof remain unpaid, the Collector will prepare in the cess department a list of such balances for realization.

8. The Collector should divide the defaulters into groups according to the geographical position of their estates, so as to economise

labour as much as possible by entrusting the service of processes under section 98 relating to one neighbourhood to the same peon of the cess establishment. Care should be taken that the total sum of which the realization is entrusted to one peon is not so large as to tempt the peon to dishonesty.

Section V.—Notices and Processes.

Section V

Notices and Processes

1. Under sec 97 the cost of service of all notices & processes under the act (whether they be of the classes on account of which no costs are recoverable or of the classes on account of which costs are recoverable from the parties concerned) must in the first instance be defrayed from the District Road Fund. Under the proviso to that section no amount can be recovered from any person in respect of the publication or issue of any proclamation or notice calling for any return or giving intimation of any amount payable by any person as cess under the act other than notice of demand to pay any amount of cess which has become due

2. The District Committees are under the law entitled to be recouped only for those notices the cost of serving which are recoverable from the parties concerned

3 The classes of notice of which the cost are recoverable from the parties concerned on account of the District Road Fund are however not notices issued under the Cess [illegible] are not notices by this act required to [illegible] mentioned in sec 97) but they are

Demand [illegible]

are recovrable under the Cess Act must be served by the Collr at the instance of the district Committee under the provisions of the Public Demands Recovery Act provides sec 98 of the Cess Act the district Committee must pay the costs of service to the Collr of the district. The fees to be paid by the Committee for such notices & processes are regulated not by rules under the Cess Act but by the general rules for the service of process in the Revenue courts which are contained in sec VII Chap X vol I of the Bds Rules

5 The fees so paid by the Committee on account of each notice will be recovered by the Collr of the district by certificate procedure as contemplated in sec 98 of the Cess Act when recovered will be credited to the Committee in cash with the arrears of cess realized by the same procedure it is obvious that if the fees are recovered as they should be the Committee will not lose by this arrangement

6 The Collr of the district with the sanction of the Bd of Rev. has power under sec 97 of the Cess Act to appoint such establishments as are required to issue these notices & processes & the payment of such establishments is made by the same section to be a first charge on the district Road Fund.

7 The practical effect of appointments made under this sec will be that the existing process service establishments which are now employed in the Cess department will be transferred to the Collr office & there be employed under the name of the Collectorate. No additional charge will however be levied upon the Road Cess Fund for this purpose. The stamps will be maintained by the process of the court-fee stamps already paid by the Committee to the Collr & the strength of the establt will be regulated accordingly

8 In order to avoid the necessity of retaining any separate mazarat establishment in the road Cess office it is further directed that all notices & processes under the Act the cost of which is not recoverable shall be served by the establt employed in the Collr's office the cost of service being paid by the Committee in advance

"In a district in which the District Road Committee has ceased to exist owing to the introduction of Act III (B.C.) of 1885, this permanent advance is to be placed at the disposal of the Collector." 1-5-87.

(ii) items which involve also a permanent abatement from the demand of future years.

2. If the remissions and abatements recommended are of the following descriptions :—

(*a*) cess due on lakhiraj estates summarily valued, which cannot be traced ;

(*b*) double assessments owing to mistakes ;

(*c*) cess due from estates transferred to other districts ;

(*d*) cess due for estates totally destroyed by diluvion or so injured as to be abandoned by their proprietors, and Government revenue no longer paid ;

(*e*) cess due for lands included within municipalities ; the Commissioner shall pass orders without further reference.

3. If the remissions recommended are tantamount to reductions of valuations within the period of their currency under section 36 of the Act, on grounds other than those specified as (*d*) and (*e*), the Commissioner shall refer the proposal for the sanction of the Board, with such remarks as may be necessary to explain each recommendation.

4. In general, remissions should be given of both cesses equally or proportionately. Thus, if less than the full demand for both cesses is to be remitted, half of each cess should be remitted in preference to the whole of one cess.

Section VIII.—Amalgamation of the Cesses.

1. As the demand for the road cess always bears a definite proportion to that of the public works cess, there is no necessity to keep up separate accounts of the cesses, involving in all cases double clerical labour, and double operations to recover from defaulters. All demands should therefore be shown jointly in the registers, all payments made, whether one cess is specified or not, are to be treated as joint payments so far as the Government is concerned, and the total receipts are to be divided either equally, or, if the cesses are not levied at the same rate, in the proportion borne by the rates.

2. Though the chalans need contain no specification of the amount of each cess, and when they do contain any such specification it is to be ignored, and the amount paid to be entered as a joint payment, the rule prescribing specification of the *district* on account of which the joint payment is made must be carefully observed. Thus, if a sum of Rs. 25 is due for the cesses on account

of an estate situated partly in district A and partly in district B, say Rs. 20 for A and Rs. 5 for B, either one chalan should be tendered for Rs. 20 for A and another for Rs. 5 for B, or the fact that Rs. 20 is on account of district A and Rs. 5 for district B must be specified on one and the same chalan.

3. The Collectorate Accountant will enter all payments for cess jointly, but with a separate column in the register for each district, and at the end of the month he will, under the instructions of the Accountant-General, divide the receipts on account of his own district in the proportion borne by the rates of the two cesses, and remit to the other districts the full amounts collected on their account.

4. All necessary adjustments between the cesses will be calculated in the Road Cess Office, and the result communicated to the Collector in his Treasury Department. The Collectorate Accountant will be in no way responsible for the correctness of the calculation, but will merely give effect to it when he divides the receipts of the next succeeding month under the instructions of the Accountant-General.

5. Adjustments are necessary in the Road Cess Office, because the rate of road cess may fluctuate from year to year. Thus, suppose the rate for road cess in any district to be one pice in the rupee for 1879-80, one and a half pice for 1880-81, and two pice for 1881-82, and in the first quarter of 1881-82 Rs. 50,000 to be paid into the treasury on account of the district itself, besides payments on account of other districts, the Collectorate Accountant will credit Rs. 25,000 to each cess; but if Rs. 3,000 are on account of 1879-80, Rs. 7,000 on account of 1880-81, and the balance Rs. 40,000 on account of 1881-82, the correct division is—

	1879-80.	1880-81.	1881-82.	Total.
	Rs.	Rs.	Rs.	Rs.
Road cess	1,000	3,000	20,000	24,000
Public works cess ...	2,000	4,000	20,000	26,000
Total ...	3,000	7,000	40,000	50,000

Thus Rs. 1,000 will be due from the road cess to the public works cess, and adjustment will be necessary. Such adjustments should be made, not by the transfer in account of receipts which have already been credited to the cesses respectively, but at the next monthly division of the joint receipts. This will obviously only apply to districts changing their rate of road cess. In the treasury books (*i.e.*, registers subordinate to each book) the amount

of the adjustment should be specified separately from the amount of the distribution for the current month.

6. All collections received in one district by transfer from another, under Rule 3 above should be apportioned in the ratio between the road cess and public works cess rates in precisely the same way as sums collected in the district, the Collector in his Treasury Department merely dividing the gross receipts, and subsequently in his Road Cess Department determining whether any adjustment is necessary, owing to part of the amount being due for a period when the rates of road cess are different.

Section IX.—Agreement of accounts between Cess and Treasury Offices.

1. To prevent confusion in the accounts and in the quarterly returns made to the Board, it is of the utmost importance to ascertain that the Collector's accounts in his Cess Office agree with those in his Treasury. In future, to secure this object, the Cess Deputy Collector must satisfy himself every month that the accounts are in accord.

2. For this purpose a statement should be prepared month by month in the Cess Office in the following form, which is filled up with specimen entries:—

Month of July 1879.

1	2	3	4	5	6	7
	Receipts in treasury and method of division.	Receipts in Cess Office and period for which due.				
		On account of period from 1st April to 30th September 1878.	On account of current year.	In anticipation for 1879-80.	Total.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	
Road cess ...	6,000*	1,425	4,500	300†	6,225	
Public works cess ...	8,000*	1,375	c 6,000	400	7,775	
Total ...	14,000	2,800‡	10,500	700	14,000	

* The actual credits were Rs. 5,780 and Rs. 8,220 in order to satisfy the adjustment necessary for the accounts of the previous quarter; but the normal division of the receipts of the month is shown here.

† The rate of road cess should be assumed to be the same for the ensuing year as for the current year till it is actually known.

‡ Road cess was collected at full rates for 1877-78.

N.B.—The total of column 6 must of course be brought into agreement with column 2.

Countersigned.

A. B., *Accountant.* E. F., *Cess Deputy Collector.* C. D., *Cess Head Clerk.*

1. The registers to be kept up in connection with the cesses are the following :—

Registers.

Register I.—Estates, revenue-paying and revenue-free, *vide* clause (1), and lands, *vide* clause (2) or (3) of "estates" in section 4 of the Act. [See Appendix B, No. 1.]

Register II.—Tenures of estates and lands entered in Register No. I. [See Appendix B, No. 2.]

Register III.—Fines imposed under the Act. [See Appendix B, No. 3.]

Register IV.—Notices under section 40 of the Act. [See Appendix B, No. 4.]

Register V.—Rent-free lands under section 71 of the Act. [See Appendix B, No. 5.]

Register VI.—Immoveable property under Part II, Chapter V of the Act. [See Appendix B, No. 6.]

Register VII.—Notices under sections 78 and 80 of the Act. [See Appendix B, No. 7.]

Register VIII.—Notices and extracts under section 52 of the Act. [See Appendix B, No. 8.]

Register IX.—Part I, supplementary returns under section 59 of the Act. Part II, additional returns under section 64 of the Act. [See Appendix B, No. 9.]

Register X.—Notices under section 66 of the Act and of returns made to Collector on those notices. [See Appendix B, No. 10.]

Register XI.—Petitions to Collector under section 67 and of returns made on orders thereon. [See Appendix B, No. 11.]

Register XII.—Separate accounts of cesses payable by registered holders of revenue-free estates under clause 2, section 46 of the Act. [See Appendix B, No. 12.]

Register XIII.—Separate accounts of cesses payable by registered holders of revenue-paying estates under section 44 of the Act. [See Appendix B, No. 13.]

The forms of these Registers with instructions for the preparation of each are given in Appendix B.

3. These monthly statements should be filed in a book in the Cess Office after being signed by the Treasury Accountant and the Cess Head Clerk, and countersigned by the Cess Deputy Collector. It is evident that the quarterly adjustment will be prepared without any difficulty if they are properly kept up, and also that the quarterly and annual returns will be easily reconciled with the treasury figures.

4. The Members of Road Cess Committees are bound, in the same manner as officers of Government, to observe and execute the orders of the Accountant-General in all matters of account, audit, adjustment, and payment.

Section X.—Miscellaneous.

1. The valuations, on returns or summary, made under Chapter IV, Part II of the Act, will be noted in the Registers Nos. I to IV if the lands are annexed to estates or tenures entered in them, or in Register No. IX if the holders are allowed to pay direct to the Collector; and particulars of demands, collections, &c., of lakhiraj lands will be shown against the same registers in the quarterly and annual returns of demands, collections, remissions, and arrears of cess.

2. Under Chapter VI, Part II of the Act, the petty lakhiraj holdings of Orissa and Midnapore will first be entered in Registers Nos. I to IV or IX, as the case may be, and be then amalgamated with one or other of the entries in one or other of the Registers Nos. I to IV, an explanatory note being made in the column of remarks against the original entry.

3. Appeals to Commissioners under section 104 of the Act for the entry of which special provision has not been made in Register No. VII, and appeals to the Collecter under sections 101 and 102 should be entered in General Register No. 15 (39), pages 272 and 277, Board's Rules, Volume I.

4 Letters connected with the administration of a local fund, when sent by post, are not to be superscribed "On Her Majesty's service," nor stamped with service labels. Correspondence carried on on behalf of Government, or by a Government officer acting as such, is an exception to this rule. For example, when an officer in his capacity as Collector submits information to a Commissioner regarding road cess affairs, or when a Commissioner of a division writes in that capacity to a local fund officer concerning local funds, the correspondence is official, and should be treated as such in the matter of the stamps used in transmitting it. 2-11-84.

Reg. No. 10581J—54—8-12-84.

Register No. II.—Tenures of estates entered in Register No. I. [See Appendix B, No. 2.]

Register No. III.—Lands under definitions (2) and (3) of "estates" in section 4 of the Act. [See Appendix B, No. 3.]

Register No. IV.—Tenures of lands entered in Register No. III. [See Appendix B, No. 4.]

Register No. V.—Fines imposed under the Act. [See Appendix B, No. 5.]

Register No. VI.—Valuation rolls under section 34 of the Act. [See Appendix B, No. 6.]

Register No. VII.—Appeals to Commissioner under sections 102 and 103 of the Act, and also under section 104 as far as appeals under sections 20 and 53 are concerned. [See Appendix B, No. 7.]

Register No. VIII.—Notices under section 40 of the Act. [See Appendix B, No. 8.]

Register No. IX.—Rent-free lands under section 71 of the Act. [See Appendix B, No. 9.]

Register No. X.—Immovable property under Part II, Chapter V of the Act. [See Appendix B, No. 10.]

Register No. XI.—Notices under sections 78 and 80 of the Act [See Appendix B, No. 11.]

Register No. XII.—Notices and extracts under section 52 o the Act. [See Appendix B, No. 12.]

Register No. XIII.—Part I, supplementary returns unde section 59 of the Act. Part II, additional returns under section 6 of the Act. [See Appendix B, No. 13.]

Register No. XIV.—Notices under section 66 of the Act an of returns made to Collector on those notices. [See Appendix B No. 14.]

Register No. XV.—Petitions to Collector under section 67 and of returns made on orders thereon. [See Appendix B, No. 15.]

The forms of these registers with instructions for the preparation of each are given in Appendix B.

Register XVII,. separate accounts of cesses payable by registered holders of revenue-paying estates under section 44 of the Act (see Appendix B, No. 17). 1-7-85.

Statement.

2. The following statements are prescribed for valuation purposes :—

Statement of valuation of estates under section 34 of the Act [See Appendix C, No. 1].

Statement of valuation on multiple of jumma or rate per acre or bigha. [See Appendix C, No. 2, and Rule 25, section II of this Chapter.]

Quarterly statement of progress made in valuation or re-valuation operations. [See Appendix C, No. 3, and Rule 10, section II of this Chapter.]

3. The following periodical statements are to be submitted :—

Quarterly statement of demands, collections, and arrears of cess on lands and mines. [See Appendix C, No. 4.]

Supplementary quarterly statements of demands, collections, and arrears of cess on lands and mines, Parts I and II. [See Appendix C, Nos. 5 and 6.]

Subsidiary statement, explanation sheet of figures shown in total A of quarterly statement of demands, collections, and arrears of cess on lands and mines. [See Appendix C, No. 7.]

Annual statement of demands, collections, and arrears of cess on lands and mines. [See Appendix C, No. 8.]

Supplementary annual statements of demands, collections, and arrears of cess on lands and mines, Parts I and II. [See Appendix C, Nos. 9 and 10.]

Annual statement of percentage of arrear and current collections. [See Appendix C, No. 11.]

Annual statement of objections lodged against certificates issued for the recovery of arrears of cess [See Appendix C, No. 12.]

Annual statement showing the stages at which payments were made in the recovery of demands covered by certificates [See Appendix C, No. 13.]

Annual statement of separate cess accounts opened in revenue-paying estates under section 44 of Act IX (B.C.) of 1880. [See Appendix C, No. 14.]

Annual statement of separate cess accounts opened in revenue-free estates under the rules (Appendix D) prescribed by the Board in accordance with clause 2, section 46 of Act IX (B.C.) of 1880. [*See* Appendix C, No. 15.]

Annual statement showing the statistics of estates and tenures and their recorded share-holders. [*See* Appendix C, No. 16.]

Statements.

2. The following statements are prescribed for valuation purposes:—

Statement of valuation of estates under section 34 of the Act. [See Appendix C, No. 1.]

Statement of valuation on multiple of jumma or rate per acre or beegah. [See Appendix C, No. 2, and clause 25, section II of this chapter.]

Monthly progress statement of valuations or re-valuations. [See Appendix C, No. 3, and clause 10, section II of this chapter.]

Monthly statement of financial progress of valuations or re-valuations. [See Appendix C, No. 4, and clause 10, section II of this chapter.]

3. The following periodical statements are to be submitted:—

Quarterly statement of demands, collections, and arrears of cess on lands and mines. [See Appendix C, No. 5.]

Supplementary quarterly statements of demands, collections, and arrears of cess on lands and mines, Parts I and II. [See Appendix C, Nos. 6 and 7.]

Subsidiary statement, explanation sheet of figures shown in total A of quarterly statement of demands, collections, and arrears of cess on lands and mines. [See Appendix C, No. 8.]

Annual statement of demands, collections, and arrears of cess on lands and mines. [See Appendix C, No. 9.]

Supplementary annual statements of demands, collections, and arrears of cess on lands and mines, Parts I and II. [See Appendix C, Nos. 10 and 11.]

Annual statement required by the Government of India. [See Appendix C, No. 12.]

The form of these statements with instructions for preparing each are given in Appendix C.

4. The road and public works cesses will be embodied in one and the same statement, whether quarterly or annual.

5. The cess on lands in the case of revenue-paying estates being payable on the several dates specified in clause 2, section III of this chapter, the quarterly statements for Bengal, and the half-yearly statements for Orissa, must be prepared in the Cess Office on the 31st December, 31st March, 30th June, and 30th September, respectively, for the former; and on the ~~31st December~~ and ~~30th June~~ for the latter, in the form No. 5, Appendix C.

The cess due from revenue-free estates and from lakhiraj lands being payable in two instalments on the dates shown in clause 3 of section III of this chapter, should be entered only in the statement which embraces the date on which they fall due.

6. The cess on mines, &c., is payable in two equal instalments as specified in clause 6 of section III of this chapter, and should be shown against Register No. X in the above statement for the second and third quarters for Bengal, and in ~~the second half-yearly statement~~ for Orissa.

7. If, as contemplated by Circular No. 301A, dated 11th May 1877, supplementary statements (Forms Nos. 6 and 7, Appendix C) are properly checked by Collectors, these statements need not be submitted to the Board with each quarterly general return. The general return filled up for all its headings will suffice. The supplementary statements need only be submitted with the annual general return of each district, and even then they need not, for the purposes of the Board, be prepared with details, estate by estate; the totals for each district and for each column are all that will be required. The supplementary statements, both annual and quarterly, sent by one district officer to another, must be prepared as hitherto, and checked by one district in communication with the other, and the figures of the annual report to the Board must thus be ascertained to be correct from the corrections made in the four quarterly returns before being submitted; when they do not agree, explanations will have to be called for until reconciliation is effected.

8. Fractions of a rupee should be excluded from all the statements, except from the supplementary quarterly and annual statements 6 and 7 and 10 and 11 of Appendix C. When the fraction exceeds eight annas, a unit should be added, otherwise it should be rejected. This rule must be applied, however, with the proviso that the total of any column or line from which fractions are omitted shall not differ from the true total by more than half a unit, and to this end the details must be intelligently adjusted.

9. All these statements must be prepared in the Collectors' cess offices in triplicate; ~~one to be returned with the Commissioner's resolution thereon for record in the Collector's office, the second~~ to be forwarded to the Board with copy of the Commissioner's remarks, and the third to be retained in the Commissioner's office for record. District officers are specially requested to see that all anomalies and discrepancies which appear on the face of all the statements submitted by them are explained at the time when such statements are first submitted, so as to avoid the necessity of further explanations being called for.

both the half yearly statements

"Forms 5 and 6" 3-3-88.

"duplicate"

"one"

"second"

"the Collector's draft copy will be retained in his office."
3-3-88.

"on the 1st May, and the copy to the Board on the 15th of that month. The Commissioner's annual report is, under Government order No. 385 T—M, dated 24th October 1887, due to the Board on the 15th July". 7-10-87.

10. The quarterly and half-yearly statements must be forwarded to the Commissioner within fifteen days from the date to which they refer, and the copy to the Board within one month. The annual statements must be forwarded to the Commissioner on the 1st November, and the copy to the Board, together with the Commissioner's annual report, on the 15th of that month. Particular attention must be given to the strict observance of these dates.

"The Commissioner's Annual Report is due, under Government Order No. 54, dated 30th December 1878, on the 15th of January." 3-4-84.

APPEN

Model form of valuation statement referred

1	2	3	4	5	6	7	8	9	10
Thana.	Name of estate and zemindar and of tenures held direct from the zemindar.	PART I—NIJJOTE LANDS. Total area of land.	Aggregate annual value as given in return or as fixed by Collector or Commissioner on appeal.	PART II—RYOTWARI LANDS. Annual value as given in column 7 of Part 2 of Return, or as fixed by Collector.	DEDUCT ON ACCOUNT OF RYOTS CLASSED AS UNDER-TENANTS UNDER SECTIONS 24 TO 26. Name.	Annual value of holding.	Net annual value.	Name of tenant.	PART III— Annual value as given by under-tenant or fixed by Collector under sections 21, 27 and 28 and 31 and 32.
		K. G. C. K.		Rs. A. P.		Rs. A. P.	Rs. A. P.		Rs. A. P.
	RAJNAGAR.				Muddun Mohun				
	—			2,210 8 3	Chatterjee	51 11 0	2,158 13 3		7,737 13 2
	Khajeh Asancollah							Juggut Chundra Bose 1	134 8 0
								Juggobundhu Bose... 2	1,094 5 3
								Rajchundra Ishurchundra 3	563 7 7
								Kali Kumar Sen ... 4	39 12 0
								Nobin Chunder Chuckerbutty ... 5	233 2 10
								Bhugwan Chunder Chuckerbutty ... 6	42 11 9
								Moonshi Hyahtullah 7	653 10 0
								Obhoy Churn Vakil 8	218 8 5
								Chundra Madhub Ghose 9	1,288 9 9
								Hari Mohun Bannerji 10	62 10 0
								Dinobundho Ghose... 11	62 10 0
								Nundo Kumar Guhu 12	237 1 0
								Krishna Kumar Guhu 13	1,203 4 7
								Wooma Kant Bhoomik 14	1,903 8 0
								DETAIL OF TENANTS AND UNDER-TENANTS.	
	Juggut Chundra Bose 1	.....	.....	134 8 0	.....	.....	134 8 0		
	Juggobundhu Bose 2	6 6 0 0	7 6 0	1,086 15 3	.....	.....	1,086 15 3		
	Rajchundra Ishurchundra.. 3	.....	.....	436 3 7	.....	.....	436 3 7		
								Kristo Kumar Kur ...	51 5 6
								Tarini Churn Chuckerbutty	7 5 9
								Surbanand Nag... ...	27 12 0
								Prosono Kumar Nag ...	7 3 3
								Rajkumar Das	19 3 6
								Dwarka Nath Pal ...	6 6 0
									119 4 0
	Kali Kumar Sen 4	.....	.....	39 12 0	.....	.....	39 12 0		

DIX A.

to in Clause 37, Section II of this Chapter.

11	12	13	14	15	16	17	18	19	20	21	22	23
TENURES.				PART IV.							DATE OF	
TENURES ADDED BY COLLECTOR UNDER SECTIONS 24 to 26.				NON-RENT-PAYING LANDS THE CESS OF WHICH IS PAYABLE TO THE HOLDERS OF ESTATES OR TENURES IN WHICH SITUATED.								
Name of tenure-holder.	Annual value of tenure.	Total annual value.	Summary valuations of sub-tenures under sections 29 and 30.	Name of holder of estate or tenure within lands are situated.	Name of holder of the non-rent-paying lands.	Annual value.	Less half as remuneration and costs of collection, section 51.	Net balance.	Total annual value, being total of columns 4, 8, 13, and 19.	Amount on which deduction is to be allowed under section 41.	Issue of copy of roll under section 35.	Service of copy of roll under section 36.
	Rs. A. P.	Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
Muddun Mohun Chatterji ...	101 12 0	7,839 9 2							9,998 6 5	1,979 4 1		
									134 8 0	54 1 3		
									1,094 5 3	427 8 0		
		119 4 0			Kristo Kumar Kur	16 0 0	8 0 0	8 0 0	563 7 7	176 0 0		
									51 5 6	17 1 10		
									7 5 9	2 7 3		
									27 12 0	9 4 0		
									7 3 3	2 6 5		
									19 3 6	6 6 6		
									6 6 0	2 2 0		
			119 4 0						119 4 0			
			. .						39 12 0	5 14 8		

Model form of valuation statement referred

1	2	3	4	5	6	7	8	9	10
THANA.	Name of estate and zemindar and of tenures held direct from the zemindar.	PART I—NIJJOTE LANDS. Total area of land.	Aggregate annual value as given in return or as fixed by Collector or Commissioner on appeal.	PART II—RYOTWARI LANDS. Annual value as given in column 7 of Part 2 of Return, or as fixed by Collector.	DEDUCT ON ACCOUNT OF RYOTS CLASSED AS UNDER-TENANTS UNDER SECTIONS 24 TO 26. Name.	Annual value of holding.	Net annual value.	Name of tenant.	PART III— Annual value as given by under-tenant or fixed by Collector under sections 21, 27 and 28 and 31 and 32.
		K G. C. K.		Rs. A. P.		Rs. A. P.	Rs. A. P.		Rs. A. P.
	Nobin Chunder Chuckerbutty 5	2 4 0 0	9 2 6	195 3 3	.....	.....	195 3 3		
								Ramkumar Kooshari ...	20 12 10
								Juggut Chundra ...	1 4 3
									22 1 1
	Bhugwan Chunder Chuckerbutty 6	0 6 2 2	1 4 0	37 7 3			37 7 3		
								Ramkumar Kooshari ...	3 12 9
								Juggut Chandra ...	0 3 9
									4 0 6
	Moonshi Hyahtulla 7	.....	.....	653 10 0			653 10 0		
	Obhoy Churn Vakil 8	.....	.....	153 13 5			153 13 5		
								Tara Chundra Vakeel	46 2 0
								Ditto	18 9 0
									64 11 0
	Chundra Madhub Ghose 9	0 1 1 0	1 0 0	972 12 3			972 12 3		
								Shoroop Chundra ...	63 0 0
								Guru Churn Barory ...	107 8 3
								Shyama Kisor Dey ...	47 4 9
								Gurupursad Jaipal ...	31 0 6
								Shadharam Mridha ...	18 0 0
								Gopal Kibarto Dass ...	48 0 0
									314 13 6
	Hari Mohun Bannerji ... 10	.....	.....	62 10 0			62 10 0		
	Dinobundho Ghose 11	.....	.....	62 10 0			62 10 0		

to in Clause 37, Section II of this Chapter.

11	12	13	14	15	16	17	18	19	20	21	22	23
TENURES.				PART IV.							DATE OF	
TENURES ADDED BY COLLECTOR UNDER SECTIONS 24 TO 26.				NON-RENT-PAYING LANDS THE CESS OF WHICH IS PAYABLE TO THE HOLDERS OF ESTATES OR TENURES IN WHICH SITUATED.								
Name of tenure-holder.	Annual value of tenure.	Total annual value.	Summary valuations of sub-tenures under sections 29 and 30.	Name of holder of estate or tenure within which lands are situated.	Name of holder of the non-rent-paying lands.	Annual value.	Less half as remuneration and costs of collection, section 51.	Net balance.	Total annual value being total of columns 4, 8, 13, and 19.	Amount on which deduction is to be allowed under section 41.	Issue of copy of roll under section 35.	Service of copy of roll under section 35.
	Rs. A. P.	Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
		22 1 1			Kali Kumar Gangooli ...	8 7 0	4 3 6	4 3 6	233 2 10	45 4 6		
					Chunder Sheekur Gangopadhya ...	5 1 0	2 8 6	2 8 6				
								6 12 0				
									20 12 10	6 14 11½		
			22 1 1						1 4 3	0 6 9		
									22 1 1			
		4 0 6							42 11 9	8 6 8		
									3 12 9	1 4 3		
			4 0 6						0 3 9	0 1 3		
									4 0 6			
									653 10 0	348 1 5		
		64 11 0							218 8 5	46 12 2		
									46 2 0	15 6 0		
									18 9 0	0 3 0		
			64 11 0						64 11 0			
		314 13 6							1,288 9 9	276 1 11		
									63 0 0	21 0 0		
									107 8 3	35 13 5		
									47 4 9	15 12 3		
									31 0 6	10 5 6		
									18 0 0	6 0 0		
									48 0 0	16 0 0		
			314 13 6						314 13 6			
									62 10 0	8 11 5		
									62 10 0	8 11 5		

Model form of valuation statement referred

1	2	3	4	5	6	7	8	9	10
		PART I—NIJJOTE LANDS.		PART II—RYOTWARI LANDS.					PART III—
THANA.	Name of estate and zemindar and of tenures held direct from the zemindar.	Total area of land.	Aggregate annual value as given in return or as fixed by Collector or Commissioner on appeal.	Annual value as given in column 7 of Part 2 of Return, or as fixed by Collector.	DEDUCT ON ACCOUNT OF RYOTS CLASSED AS UNDER-TENANTS UNDER SECTIONS 24 TO 26. Name.	Annual value of holding.	Net annual value.	Name of tenant.	Annual value as given by under-tenant or fixed by Collector under sections 21, 27 and 28 and 31 and 32.
		K. G. C. K.		Rs. A. P.		Rs. A. P.	Rs. A. P.		Rs. A. P.
	Nundo Kumar Guhu 12	.....	.....	114 1 0			114 1 0		
								Guru Das	48 0 0
								Chundra Nath	26 10 0
								Guru Churn ...	35 4 0
								Ishur Chundra	13 2 0
									123 0 0
	Krishna Kumar Ghose 13	.....	.....	1,203 4 7			1,203 4 7		
	Wooma Kant Bhoomik ... 14	.....	.....	1,903 8 0			1,903 8 0		
	Muddun Mohun Chatterjee ...	.....					101 12 0		
	Total ...	8 17 3 2	18 12 6	7,056 6 7			7,158 2 7		
	GRAND TOTAL ...	8 17 3 2	18 12 6	9,266 14 10		51 11 0	9,316 15 10		

to in Clause 37, Section II of this Chapter.

11	12	13	14	15	16	17	18	19	20	21	22	23
TENURES.				PART IV.							DATE OF	
TENURES ADDED BY COLLECTOR UNDER SECTIONS 24 TO 26.				NON-RENT-PAYING LANDS THE CESS OF WHICH IS PAYABLE TO THE HOLDERS OF ESTATES OR TENURES IN WHICH SITUATED.								
Name of tenure-holder.	Annual value of tenure.	Total annual value.	Summary valuations of sub-tenures under sections 29 and 30.	Name of holder of estate or tenure within which lands are situated.	Name of holder of the non-rent paying lands.	Annual value.	Less half as remuneration and costs of collection, section 51.	Net balance.	Total annual value being total of columns 4, 8, 13, and 19.	Amount on which deduction is to be allowed under section 41.	Issue of copy of roll under section 35.	Service of copy of roll under section 35.
	Rs. A. P.	Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
		123 0 0							237 1 0	70 1 1		
									48 0 0	16 0 0		
									26 10 0	8 14 0		
									35 4 0	11 12 0		
									13 2 0	4 6 0		
			123 0 0						123 0 0			
									1,203 4 7	971 12 7		
									1,903 8 0			
									101 12 0	51 11 0		
			647 14 1			29 8 0	14 12 0	14 12 0				
			647 14 1			29 8 0	14 12 0	14 12 0				

APPENDIX B.

* Forms of Registers.

No. 1.—*Register No. I.—Estates, Revenue-paying and Revenue-free—* (*See Clause* 1, *Section XI of this Chapter*).

1. Consecutive number.—2. Thana and number of estate in general register A or B.—3. Name and number of estate on towjih, or of portion of an estate with a separate account under section 10 or 11 of Act XI of 1859, or section 70, Act VII (B.C.) of 1876, and names of recorded proprietors.—4. Sudder jumma of the estate, if paying revenue.—5. Date of issue of notice under section 16 of the Act.—6. Date of service of notice under section 16 of the Act.—7. Date when return is due.—8. Date of submission of return in form of Schedule A under section 16 of the Act.—9. Date of submission of return in form of Schedule A under sections 31 and 32 of the Act.—10 and 11. Valuation under sections 20, 21, and 22 of the Act, divided into (*a*) Date of commencement; (*b*) Date of completion.—12, 13, and 14. Valuation under section 23 of the Act divided into (12) Date of commencement; (13) Date of completion; (14) Date of order on appeal.—15. Date of issue of notice under section 24 of the Act.—16. Date of service of notice under section 24 of the Act.—17. Date of receipt of return under section 24 of the Act.—18 and 19. Valuation under section 25 of the Act, divided into (18) Date of commencement; (19) Date of completion.—20. Remarks.

This register will contain the classes of estates specified in clause 1 of the definition of the word "estate" in section 4 of the Act. Columns 2, 3, and 4 will be filled in from the general registers A to C and Nos. 11, 12, 12A, and 39 of the Collector's office. The estates in each thana should, as far as possible, be entered consecutively together. When an estate lies partly in one thana and partly in another, it should be entered under the thana where the owner's residence or mâl-cutcherry is situated. The revenue-paying estates of each thana should be first entered, then those revenue-free, as entered in the Collector's Register B. The dates in columns 5 to 18 must invariably be entered without delay so soon as the papers to which they relate are made over to the writers. Attention to this rule will enable the Collector thoroughly to watch and control the operation of the Act in regard to the issue of the notices specified in the register.

No. 2.—*Register No. II.—Tenures of Estates entered in Register No. I—* (*See Clause* 1, *Section XI of this Chapter*).

1. Consecutive number—2. Thana.—3. Number and name of parent estate.—4. Nature of tenure, if known.—5. Name of tenure-holder, or person paying rent for him, borne on the books of the holder of estate or tenure.—6. Name of village, thana, and district in which such person resides.—7. Name of village in which tenure is situated and its number in mouzahwar Register C.—8. Annual rent paid by tenure-holder.—9. Date of issue of notice under section 16 of the Act.—10. Date of service of

* In the old registers the pergunnah is the local division. On re-valuation, however, the thana must be introduced as the local division and the cess registers made to correspond with the general registers under Act VII (B.C.) of 1876.

APPENDIX B.

* Forms of Registers.

No. 1.—*Register* I.—*Estates, Revenue-paying and Revenue-free,* vide *clause* (1), *and lands,* vide *clauses* (2) *and* (3), *Section* 4 *of the Act*—(*See rule* 1, *Section XI of this Chapter*).

1. Consecutive number.
2. Clause (1), (2) or (3) of definition of "Estate" in section 4 of the Act.
3. Thana and number of estate in general register A or B.
4. Name and number of estate on towjih, or of portion of an estate with a separate account under section 10 or 11 of Act XI of 1859, or section 70, Act VII (B.C.) of 1876, and names of recorded proprietors.
5. Sudder jumma of the estate, if paying revenue, or rent.
6. Valuation under sections 20, 21, 22, and 33 of the Act.
7. Valuation under section 23 of the Act.
8. Valuation under section 25 of the Act.
9. Remarks.

This register will contain the classes of estates specified in clause 1 and lands of the description specified in clauses 2 and 3 of the definition of the word "estate" in section 4 of the Act. These "lands" include Government estates farmed or held khas, and those of a special description, such as the Noabad talooks in Chittagong and the Punchannogram tenures in the 24-Pergunnahs. They will also include all waste lands sold or granted on cultivation leases, as well as all petty estates redeemed: also the lands recorded in the register of railway C lands relinquished by the Railway Company and sold to the highest bidder which fall under the head of petty estates redeemed.

Columns 3, 4, and 5 will be filled in from the general registers A to C, and Nos. 11, 12, 12A, and 39 of the Collector's office. Reference should also be made to the Collector's Registers Nos. 16, 32, and 36. The estates in each thana should, as far as possible, be entered consecutively together. When an estate lies partly in one thana and partly in another, it should be entered under the thana where the owner's residence or mal cutcherry is situated. The revenue or rent-paying estates of each thana should be first entered, then those revenue-free, as entered in the Collector's Register B.

No. 2.—*Register II.—Tenures of Estates and lands entered in Register No. I*—(*See rule* 1, *Section XI of this Chapter*).

1. Consecutive number.
2. Thana.
3. Number and name of parent estate.
4. Nature of tenure, if known.
5. Name of tenure-holder, or person paying rent for him, borne on the books of the holder of estate or tenure.
6. Name of village, thana, and district in which such person resides.
7. Name of village in which tenure is situated and its number in mouzahwar Register C.
8. Annual rent paid by tenure-holder.
9. Valuation under sections 20, 21, 22, and 33 of the Act.
10. Valuation under section 23 of the Act.
11. Valuation under section 25 of the Act.
12. Remarks.

In this register the estates will be entered in the same consecutive order as in Register No. 1, sufficient space being left below each for the entry of the tenures therewith connected, which should also be denoted by consecutive numbers in brackets. Some of these tenures can be ascertained by reference to the Collector's Registers E to K and No. 14, but the

* In the old registers the pergunnah is the local division. On re-valuation, however, the thana must be introduced as the local division, and the cess registers made to correspond with the general registers under Act VII (B.C.) of 1876.

greater number can be ascertained only after the submission of the returns in the form of Schedule A, or after valuation under sections 20, 21, 22, and 24 of the Act. Lakhiraj lands entered in Part IV of any return filed under the Act should be entered in this register as tenures of the estates for which the return is filed, unless they may be known to be confirmed lakhiraj recorded in the Collector's Register B, in which case they should have been entered in Register No. I, and therefore need not be again entered in this register.

No. 3.—Register III.—Fines imposed under the Act—(See rule 1, Section XI of this Chapter).

1. Number of case.
2. Number of estate or tenure, or property, in Registers Nos. I and II, V and VI, and name of person fined.
3. Date from and to which fines run.
4. Daily amount of fine.
5. Total amount.
6. If appealed, Commissioner's order.
7. Date of realization.
8. Amount of realization.
9. Remarks.

Remission of fines should not be shewn in this register until after the receipt of the Commissioner's sanction.

No. 4.—Register IV.—Notices under Section 40 of the Act—(See rule 1, Section XI of this Chapter).

1. Thana.
2. Number of estate on Registers Nos. I and V.
3. Number and name of estate on Collector's towjih (if any).
4. Annual value of estate.
5. Rate of cess fixed under sections 38 and 39 of the Act.
6. Date from which cess becomes due.
7 to 14. Instalment and date on which the cess is payable, divided into 1st instalment (7) Date; (8) Amount; 2nd instalment (9) Date; (10) Amount; 3rd instalment (11) Date; (12) Amount; 4th instalment (13) Date; (14) Amount.
15. Total amount of cess payable in the year.
16. Date of issue of notice under section 40 or 89 of the Act.
17. Date of service of notice.
18. Remarks.

Columns 1, 2, and 3 will be filled up from Registers Nos. I and V, and column 4 from the valuation rolls. Columns 7 to 14 will be filled in according to the number and date of the instalments in which the Government revenue of each estate may be payable, and when no revenue is payable, according to the dates which the Lieutenant-Governor shall fix under section 42 of the Act.

No. 5.—Register V.—Land held without payment of rent, and paying the cess direct to the Collector under Section 71 of the Act—(See rule 1, Section XI of this Chapter).

1. Consecutive number.
2. Description of land entered in this register under the provision of sections 66 and 68 or of Chapter VI, Part II of the Act.
3. In what estates and tenures (if any) situated.
4. Name of holder of land.
5. Place of holder's residence.
6 to 9. Date and amount of instalment in which cess is payable, divided into 1st instalment (6) Date; (7) Amount; 2nd instalment (8) Date; (9) Amount.
10. Total amount of cess.
11. Consecutive number of entry and number of register to which finally transferred as a subordinate tenure.
12. Remarks.

In this register are to be entered the lakhiraj lands paying cess direct to the Collector. It should be arranged that the cess shall be paid in advance for (say) two or five years, according as the Collector may order, having regard to the amount of cess annually payable. Portions of revenue-free estates which have become separated from the parent estates by sale, gift, &c., may be entered in this register on the same conditions.

notice under section 16 of the Act.—11. Date when return is due.—12. Date of submission of return in form of Schedule A under section 16 of the Act.—13. Date of submission of return in form of Schedule A under sections 31 and 32 of the Act.—14 and 15. Valuation under sections 20, 21, and 22 of the Act, divided into (14) Date of commencement; (15) Date of completion.—16 and 17. Valuation under section 23 of the Act, divided into (16) Date of commencement; (17) Date of completion.—18. Date of order in appeal.—19. Date of issue of notice under section 24 of the Act.—20. Date of service of notice under section 24 of the Act.—21. Date of receipt of return under section 24 of the Act.—22 and 23. Valuation under section 25 of the Act, divided into (22) Date of commencement; (23) Date of completion.—24. Remarks.

In this register the estates will be entered in the same consecutive order as in Register No. I, sufficient space being left below each for the entry of the tenures therewith connected, which should also be denoted by consecutive numbers in brackets. Some of these tenures can be ascertained by reference to the Collector's Registers E to K and No. 14, but the greater number can be ascertained only after the submission of the returns in the form of Schedule A, or after valuation under sections 20, 21, 22, and 24 of the Act. Lakhiraj lands entered in Part IV of any return filed under the Act should be entered in this register as tenures of the estates for which the return is filed, unless they may be known to be confirmed lakhiraj Recorded in the Collector's Register B, in which case they should have been entered in Register No. I, and need not therefore be again entered in this register.

No. 3.—Register No. III.—Lands under Clauses 2 and 3 of the definition of the word "Estate" in Section 4 of the Act—(See Clause 1, Section XI of this Chapter).

1. Consecutive number.—2. Thana and number in general Register A or B.—3. Description of land.—4. Name of recorded holder.—5. Revenue or rent payable.—6. Date of issue of notice under section 16 or section 33 of the Act.—7. Date of service of notice under section 16 or section 33 of the Act.—8. Date when return is due.—9. Date of submission of return in form of Schedule A under section 16 of the Act.—10. Date of submission of return in form of Schedule A under sections 31 and 32 of the Act.—11. Date of submission of return in form of Schedule C under section 33.—12 and 13. Valuation under sections 20, 21, 22, and 33 of the Act, divided into (12) Date of commencement; (13) Date of completion.—14, 15, and 16. Valuation under section 23 of the Act, divided into (14) Date of commencement; (15) Date of completion; (16) Date of order in appeal.—17. Date of issue of notice under section 24 of the Act.—18. Date of service of notice under section 24 of the Act.—19 Date of receipt of return under section 24 of the Act.—20 and 21. Valuation under section 25 of the Act, divided into (20) Date of commencement; (21) Date of completion.—22. Remarks.

This register will contain lands of the description specified in clauses 2 and 3 of the definition of the word "estate" in section 4 of the Act, and will therefore include Government estates farmed or held khas, and those of a special description, such as the Noabad talooks in Chittagong and the Punchannogram tenures in the 24-Pergunnahs. It will also include all waste lands sold or granted on cultivation leases, as well as all petty estates redeemed. In preparing it, reference should be made to the Collector's Registers Nos. 16, 32, and 36. As the lands recorded in the register of railway C lands relinquished by the Railway Company and sold to the highest bidder fall under the head of petty estates redeemed, they should be entered in this register.

No. 4.—Register No. IV.—Tenures in lands entered in Register No. III—(See Clause 1, Section XI of this Chapter).

1. Consecutive number.—2. Thana.—3. Number and name of parent estate.—4. Nature of tenure if known.—5. Name of tenure-holder, or person paying rent for him, borne on the books of the holder of estate or tenure.—6. Name of village, thana, and district in which such person resides.—7. Name of village in which tenure is situated and its number in mouzahwar Register C.—8. Annual rent paid by tenure-holder.—9. Date of issue of notice under section 16 of the Act.—10. Date of service of notice under section 16 of the Act.—11. Date when return is due.—12. Date of submission of return in form of Schedule A under section 16 of the Act.—13. Date of submission of return in form of Schedule A under sections 31 and 32 of the Act.—14. Date of submission of return in form of Schedule C under section 33.—15 and 16. Valuation under sections 20, 21, 22, and 33 of the Act, divided into (15) Date of commencement; (16) Date of completion.—17, 18, and 19. Valuation under section 23 of the Act, divided into (17) Date of commencement; (18) Date of completion; (19) Date of order in appeal.—20. Date of issue of notice under section 24 of the Act.—21. Date of service of notice under section 24 of the Act.—22. Date of receipt of return under section 24 of the Act.—23 and 24. Valuation under section 25 of the Act, divided into (23) Date of commencement; (24) Date of completion.—25. Remarks.

The same order of making the entries is to be observed as prescribed for Register No. II, *i.e.*, in this register the estates should be entered in the same consecutive order as in Register No. III, sufficient space being left below each for the entry of the tenures therewith connected, which should also be denoted by consecutive numbers in brackets.

No. 5.—Register No. V.—Fines imposed under the Act—(See Clause 1, Section XI of this Chapter).

1. Number of case.—2. Number of estate or tenure, or property in Registers Nos. I to IV, IX and X, and name of person fined.—3. Date from and to which fines run.—4. Daily amount of fine.—5. Total amount.—6. If appealed, Commissioner's order.—7. Date of realization.—8. Amount of realization.—9. Remarks.

Remission of fines should not be shewn in this register until after the receipt of the Commissioner's sanction.

No. 6.—Register No. VI.—Valuation-Rolls under Section 34 of the Act—(See Clause 1, Section XI of this Chapter).

1. Thana.—2. Name of estate and tenures subordinate thereto, with their numbers in Registers Nos. I to IV and IX.—3. Annual value.—4. Amount of revenue payable to Government on which deduction is to be made under section 41 of the Act.—5. Remarks.

This register will be prepared from columns 1, 2, 20, and 21 of the statement of valuation which has to be filed with the papers of each estate. First is to be entered the estate with its total valuation, and then must follow the several tenures comprised therein with their several annual values. It is the copy of this valuation-roll that is to be published under section 35 of the Act. Any party requiring further details can obtain them by applying for a copy of so much of the entries in the statement of

No. 6.—Register VI.—Immoveable property under Part II, Chapter V of the Act—(See rule 1, Section XI of this Chapter).

1. Consecutive number.
2. Thana.
3, 4, and 5. Immoveable property, divided into (3) Description; (4) Where situated; (5) Name of owner, chief agent, manager, or occupier.
6. Date of issue of notice under section 72 of the Act.
7. Date of service of notice.
8. Date when return is due.
9. Date of submission of return.
10, 11, and 12. Valuation under sections 75 and 76 of the Act, divided into (10) Date of commencement; (11) Date of completion; (12) Date of order in appeal.
13. Remarks.

No assistance in preparing this register will be obtainable from the Collector's office. It must be obtained by enquiries in the district.

No. 7.—Register VII.—Notices under Sections 78 and 80 of the Act—(See rule 1, Section XI of this Chapter).

1. Number and description of property in Register No. VI.
2. Annual value.
3. Rate of cess fixed under sections 38 and 39 of the Act.
4. Date from which cess becomes due.
5 to 8. Instalment and date on which the cess is payable, subdivided into 1st instalment with columns (5) Date; (6) Amount; and 2nd instalment with columns (7) Date; (8) Amount.
9. Total amount of cess payable in the year.
10 and 11. Notice under section 78 of the Act, divided into (10) Date of issue; (11) Date of service.
12 and 13. Notice under section 80 of the Act, divided into (12) Date of issue; (13) Date of service.
14. Remarks.

No instructions required.

No. 8.—Register VIII.—Notices and Extracts under Section 52 of the Act—(See rule 1, Section XI of this Chapter).

1. Consecutive number.
2. Description of the land.
3. In what estate or tenure situated.
4. Name of holder and owner, if known.
5. Annual value of such portion of the land as is liable to cess.
6. Value as revised in cases when there is revision after objection preferred under section 53.
7 to 10. Instalment and date on which cess is payable, divided into 1st instalment (7) Date; (8) Amount; 2nd instalment (9) Date; (10) Amount.
11. Total amount payable in the year.
12 and 13. Notice under section 52, divided into (12) Date of issue; (13) Date of service.
14. Remarks.

Column 2 will be filled up from Registers I and II, and in columns 7 to 10 will be filled in the dates which may be fixed by the Lieutenant-Governor under section 42 of the Act.

No. 9.—Register IX.—Part I, Supplementary returns under Section 59 of the Act—(See rule 1, Section XI of this Chapter).

1. Consecutive number.
2. Name by which the rent-free land is known.
3. Thana and village in which situated.
4. Name of holder and owner, if known.
5. Name of village, thana, and district in which holder resides.
6. Area, if known.
7. Deduct area of land included in any municipality.
8. Annual value of remaining land.
9. Value revised after objection preferred.
10. Entry in one or other of the Registers Nos. 1 and II, in which it is finally entered as a subordinate tenure.
11. Arrear cess due.
12. When paid.
13. Remarks.

Part II.—Additional returns under Section 64 of the Act—(See rule 1, Section XI of this Chapter).

The same columns as in Part I above.

No instructions necessary.

No. 10.—Register X.—Notices under Section 66 of the Act, and of returns made to Collectors on those notices—(See rule 1, Section XI of this Chapter).

1. Consecutive number.
2. Description of the land.
3. Thana and village in which situated.
4. Date of notice to holder of tenure or estate within which such lands ought to have been included.
5. Date of notice to holder of estate or tenure in which the land has been included.
6. Date of submission of return in form of Schedule A.
7. Valuation.
8. Arrear cess due.
9. When paid.
10. Remarks.

No instructions necessary.

No. 11.—Register XI.—Petitions to Collector under Section 67 of the Act, and of returns made on orders thereon—(See rule 1, Section XI of this Chapter).

1. Consecutive number.
2. Date of petition.
3. Description of the land.
4. Thana and village in which situated.
5. Area.
6. Rent payable to holder.
7. Date of notice to petitioner to submit return in form of Schedule A.
8. Date of submission of return.
9. Date of order that the land be valued summarily under section 27 or 28.
10. Valuation.
11. Arrear cess due.
12. When paid.
13. Remarks.

No instructions necessary.

No. 12.—Register XII.—Separate accounts of cesses payable by registered holders of revenue-free estates under clause 2, Section 46 of the Act—(See rule 1, Section XI of this Chapter).

1. Name of applicant and date of application.
2. Name and number of the estate in general register B, thana in which situated, and serial number in Cess Register I or V.
3. Annual value of the estate.
4. Specification of the extent of the share or interest of applicant.
5. Annual value of such share or interest.
6. Date of reference to Civil Court, if made.
7. Date of Collector's order sanctioning opening of a separate account with the applicant.
8. Signatures of head-clerk, Cess Department, and accountant.
9. Amount of fees paid.
10. Amount of cesses payable for the share or interest.
11. Date of closing separate account, if closed.
12. Remarks.

The column of remarks should explain the grounds of rejection of applications, *e.g.*, on account of objections preferred, Rule 4; non-payment of cess, Rule 7, Appendix D.

valuation as relate to the lands within his estate, tenure, or holding. Such application can be received on plain paper, and similarly the copies and extracts thereof can be given on payment only of the ordinary copying charges which must be paid over to the copyist.

No. 7.—Register No. VII.—Appeals to Commissioners under Sections 102 *and* 103 *of the Act and also under section* 104 *as far as appeals under sections* 20 *and* 53 *are concerned—(See Clause* 1, *Section XI of this Chapter).*

1. Consecutive number of appeals.—2. Number of estate in Registers Nos. I to IV and of property in Register No. X.—3. Name of appellant.—4. Date of appeal.—5. Date of forwarding papers to Commissioner.—6. Date of Commissioner's order.—7, 8, and 9. Amount fixed by Collector, divided into (7) Fines; (8) Valuation; (9) Expenses under sections 21, 23, 25, 33, and 77 of the Act.—10. Amount fixed by Commissioner on appeal.—11. Remarks.

No instructions necessary.

No. 8.—Register No. VIII.—Notices under Section 40 *of the Act—(See Clause* 1, *Section XI of this Chapter).*

1. Thana.—2. Number of estate on Registers Nos. I, III, and IX.—3. Number and name of estate on Collector's towjih (if any).—4. Annual value of estate.—5. Rate of cess fixed under sections 38 and 39 of the Act.—6. Date from which cess becomes due.—7 to 14. Instalment and date on which the cess is payable, divided into 1st instalment (7) Date; (8) Amount; 2nd instalment (9) Date; (10) Amount; 3rd instalment (11) Date; (12) Amount; 4th instalment (13) Date; (14) Amount.—15. Total amount of cess payable in the year.—16. Date of issue of notice under section 40 or 89 of the Act.—17. Date of service of notice.—18. Remarks.

Columns 1, 2, and 3 will be filled up from Registers Nos. I, III, and IX and column 4 from Register No. VI. Columns 7 to 14 will be filled in according to the number and date of the instalments in which the Government revenue of each estate may be payable, and when no revenue is payable, according to the dates which the Lieutenant-Governor shall fix under section 42 of the Act.

No. 9.—Register No. IX.—Land held without payment of rent, and paying the cess direct to the Collector under Section 71 *of the Act—(See Clause* 1, *Section XI of this Chapter).*

1. Consecutive number.—2. Description of land entered in this register under the provision of sections 66 and 68 or of Chapter VI, Part II of the Act.—3. In what estates and tenures (if any) situated.—4. Name of holder of land.—5. Place of holder's residence.—6 to 9. Date and amount of instalment in which cess is payable, divided into 1st instalment (6) Date; (7) Amount; 2nd instalment (8) Date; (9) Amount.—10. Total amount of cess.—11. Consecutive number of entry and number of register to which finally transferred as a subordinate tenure.—12. Remarks.

In this register are to be entered the lakhiraj lands paying cess direct to the Collector. It should be arranged that the cess shall be paid in

advance for (say) two or five years, according as the Collector may order, having regard to the amount of cess annually payable. Portions of revenue-free estates which have become separated from the parent estates by sale, gift, &c., may be entered in this register on the same conditions.

No. 10.—*Register No. X.—Immovable property under Part II, Chapter V of the Act*—(*See Clause* 1, *Section XI of this Chapter*).

1. Consecutive number.—2. Thana—3, 4, and 5. Immovable property, divided into (3) Description; (4) Where situated; (5) Name of owner, chief agent, manager, or occupier.—6. Date of issue of notice under section 72 of the Act.—7. Date of service of notice.—8. Date when return is due.—9. Date of submission of return.—10, 11, and 12. Valuation under sections 75 and 76 of the Act, divided into (10) Date of commencement; (11) Date of completion; (12) Date of order in appeal. 13. Remarks.

No assistance in preparing this register will be obtainable from the Collector's office. It must be obtained by enquiries in the district.

No. 11.—*Register No. XI.—Notices under Sections* 78 *and* 80 *of the Act*—(*See Clause* 1, *Section XI of this Chapter*).

1. Number and description of property in Register No X.—2. Annual value.—3. Rate of cess fixed under sections 38 and 39 of the Act.—4. Date from which cess becomes due.—5 to 8. Instalment and date on which the cess is payable, sub-divided into 1st instalment with columns (5) Date (6) Amount; and 2nd instalment with columns (7) Date; (8) Amount.—9. Total amount of cess payable in the year.—10 and 11. Notice under section 78 of the Act, divided into (10) Date of issue; (11) Date of service.—12 and 13.—Notice under section 80 of the Act, divided into (12) Date of issue; (13) Date of service.—14. Remarks.

No instructions required.

No. 12.—*Register No. XII.—Notices and Extracts under Section* 52 *of the Act*—(*See Clause* 1, *Section XI of this Chapter*).

1. Consecutive number.—2. Description of the land.—3. In what estate or tenure situated.—4. Name of holder and owner, if known.—5. Annual value of such portion of the land as is liable to cess.—6. Value as revised in cases when there is revision after objection preferred under section 53.—7 to 10. Instalment and date on which cess is payable divided into 1st instalment (7) Date; (8) Amount; 2nd instalment (9) Date; (10) Amount.—11. Total amount payable in the year.—12 and 13. Notice under section 52, divided into (12) Date of issue; (13) Date of service.—14. Remarks.

Column 2 will be filled up from Registers I to IV, and in columns 7 to 10 will be filled in the dates which may be fixed by the Lieutenant-Governor under section 42 of the Act.

No. 13.—*Register No. XIII.—Part I, Supplementary returns under Section* 59 *of the Act*—(*See Clause* 1, *Section XI of this Chapter*).

1. Consecutive number.—2. Name by which the rent-free land is known.—3. Thana and village in which situated.—4. Name of holder

No. 13.—*Register XIII.—Separate accounts of cesses payable by registered holders of revenue-paying estates under Section 44 of the Act—* (*See rule* 1, *Section XI of this Chapter*).

1. Serial number.
2. Consecutive number in cess Register No. I.
3. Name and number of the estate in general register A, and thana in which situated.
4. Revenue of the estate.
5. Annual value of the estate.
6. Amount of cess.
7. Name of the sharer opening separate account with the specification of his share or interest.
8. Revenue of such share.
9. Value of such share.
10. Cess payable for such share.
11. Date from which separate account is to take effect.
12. Date of closing separate account (if closed).
13. Remarks.

23-2-88.

APPENDIX C.

No. 1.—Valuation Statement under Section 34 of the Act—(See Rule 2, Section XI of this Chapter).

1. Thana.
2. Name of estate and zemindar and of tenures held direct from the zemindar.

3 and 4. Part I—Nijjote lands, divided into (3) Total area of land; (4) Aggregate annual value as given in return, or as fixed by Collector or Commissioner on appeal.

5. to 8. Part II—Ryotwari lands, divided into (under column 5) Annual value as given in column 7 of Part II of return, or as fixed by Collector; (under columns 6 to 8) Deduct on account of ryots classed as under-tenants under sections 24 to 26 of the Act, sub-divided into (6) Name; (7) Annual value of holding; (8) Net annual value.

9, 10, 11, and 12. Part III—Tenures divided into (under column 9) Name of tenant; (under column 10) Annual value as given by under-tenant, or fixed by Collector under sections 21, 27 and 28 and 31 and 32 of the Act; and (under columns 11 and 12) Tenures added by Collector under sections 24 to 26 of the Act, sub-divided into (11) Name of tenure-holder; (12 Annual) value of tenure.

13. Total annual value.

14. Summary valuations of sub-tenures under sections 29 and 30.

15 to 19. Part IV—Non-rent-paying lands, the cess of which is payable to the holders of estates or tenures in which situated sub-divided into; (15) Name of holder of estate or tenure within which lands are situated; (16) Name of holder of the non-rent-paying lands; (17) Annual value; (18) Less one-half as remuneration and costs of collection, section 51 of the Act; (19) Net balance.

20. Total annual value, being total of columns 4, 8, 13 and 19.

21. Amount on which deduction is to be allowed under section 41 of the Act.

22. Date of issue of copy of roll under section 35 of the Act.

23. Date of service of copy of roll under section 35 of the Act.

2. This statement will have to be prepared in full for each estate, and must be filed on the completion of the valuation of such estate with the papers thereof. If a general valuation or re-valuation is being made on the completion of the valuation of any one thana, the several valuation, statements for such thana should be bound up together in the order in which the estates therewith connected are entered in the register. In column 21 should be entered the full amount of revenue payable for each estate, except where a portion of any estate is exempted from the operation of the Act under section 2 of the Act, in consequence of such portions being within the limits of any municipality or district town as therein defined. In that case the Collector will determine, in such a mode as he may deem best, the amount of revenue to be deducted on account of such

and owner, if known.—5. Name of village, thana, and district in which holder resides.—6. Area, if known.—7. Deduct area of land included in any municipality.—8. Annual value of remaining land.—9. Value revised after objection preferred.—10. Entry in one or other of the Registers Nos. I to IV, in which it is finally entered as a subordinate tenure.—11. Arrear cess due.—12. When paid.—13. Remarks.

Part II.—Additional returns under Section 64 of the Act—(See Clause 1, Section XI of this Chapter).

The same columns as in Part I above.

No instructions necessary.

No. 14.—Register No. XIV.—Notices under Section 66 of the Act, and of returns made to Collectors on those notices—(See Clause 1, Section XI of this Chapter).

1. Consecutive number.—2. Description of the land.—3. Thana and village in which situated.—4. Date of notice to holder of tenure on estate within which such lands ought to have been included.—5. Date of notice to holder of estate or tenure in which the land has been included.—6. Date of submission of return in form of Schedule A.—7. Valuation.—8. Arrear cess due.—9. When paid.—10. Remarks.

No instructions necessary.

No. 15.—Register No. XV.—Petitions to Collector under Section 67 of the Act, and of returns made on orders thereon—(See Clause 1, Section XI of this Chapter).

1. Consecutive number.—2. Date of petition.—3. Description of the land.—4. Thana and village in which situated.—5. Area.—6. Rent payable to holder.—7. Date of notice to petitioner to submit return in form of Schedule A.—8. Date of submission of return.—9. Date of order that the land be valued summarily under sections 27 or 28.—10. Valuation.—11. Arrear cess due.—12. When paid.—13. Remarks.

No instructions necessary.

APPENDIX C.

No. 1.—Valuation Statement under Section 34 of the Act—(See Clause 2, Section XI of this Chapter).

1. Thana.—2. Name of estate and zemindar and of tenures held direct from the zemindar.—3 and 4, Part I, Nijjote lands, divided into (3) Total area of land; (4) Aggregate annual value as given in return, or as fixed by Collector or Commissioner on appeal.—5 to 8, Part II. Ryotwari lands divided into (under column 5) annual value as given in column 7 of Part II of return, or as fixed by Collector (under columns 6 to 8), deduct on account of ryots classed as under-tenants under sections 24 to 26 of the Act, subdivided into (6) Name; (7) Annual value of holding; (8) Net annual value.—9, 10, 11, and 12, Part III. Tenures divided into (under column 9) Name of tenant; (under column 10) Annual value as given by under-tenant, or fixed by Collector under sections 21, 27 and 28 and 31 and 32 of the Act, and (under columns 11 and 12) tenures added by Collector under

sections 24 to 26 of the Act, sub-divided into (11) Name of tenure-holder; (12) Annual value of tenure.—13. Total annual value; (14) Summary valuations of sub-tenures under sections 29 and 30.—15 to 19, Part IV. Non-rent-paying lands, the cess of which is payable to the holders of estates or tenures in which situated, sub-divided into (15) Name of holder of estate or tenure within which lands are situated; (16) Name of holder of the non-rent-paying lands; (17) Annual value; (18) Less one-half as remuneration and costs of collection, section 51 of the Act; (19) Net balance.—20. Total annual value, being total of columns 4, 8, 13, and 19.—21. Amount on which deduction is to be allowed under section 41 of the Act.—22. Date of issue of copy of roll under section 35 of the Act.—23. Date of service of copy of roll under section 35 of the Act.

2. This statement will have to be prepared in full for each estate, and must be filed on the completion of the valuation of such estate with the papers thereof. If a general valuation or re-valuation is being made, on the completion of the valuation of any one thana, the several valuation statements for such thana should be bound up together in the order in which the estates therewith connected are entered in the register. In column 21 should be entered the full amount of revenue payable for each estate, except where a portion of any estate is exempted from the operation of the Act under section 2 of the Act, in consequence of such portions being within the limits of any municipality or district town as therein defined. In that case the Collector will determine, in such a mode as he may deem best, the amount of revenue to be deducted on account of such portion of the estate, and the remainder will be entered in column 21 as the amount on which deduction will be allowed under section 41 of the Act.

No. 2.—Statement of valuation on multiple of jumma or rate per acre or beegha—(See Clause 2, Section XI of this Chapter).

1. Number of estate or tenure in Registers Nos. I to IV.—2. Sudder jumma.—3. Area.—4. Multiple of jumma adopted for valuation.—5. Rate per acre or beegha adopted for valuation.—6. Valuation.

No instructions required.

No. 3.—Monthly Statement shewing the progress made in valuation or re-valuation operations under the Cess Act—(See Clause 2, Section XI of this Chapter).

1. Division and district.—2. Number of register.—3. Number of estate on the Collector's revenue-roll.—4. Number of estates and tenures entered, divided into (*a*) More than Rs. 100 rent or revenue; (*b*) Less than Rs. 100 rent or revenue; and each of these divisions subdivided into (4 and 7) number in report of past month (5 and 8) Number during month of report; (6 and 9) Total.—5. Number of notices issued calling for returns, subdivided into (10) number in report of past month; (11) Number during month of report; (12) Total.—6. Number of returns to notices received, divided into (13) Number in report of past month; (14) Number during month of report; (15) Total.—7 and 8. Number of estates and tenures of which valuation has been prepared, divided respectively into (*a*) summarily under sections 27 to 30 of the Act, subdivided into 16, 17, and 18, and (*b*) on returns, subdivided into 19, 20, and 21 as in previous headings.—9. Number of properties in which valuation has been prepared under sections 75 and 76 of the Act, subdivided into 22, 23, and 24 as in preceding headings.—10. Number of valuation-roll published under section 35 of the Act, subdivided into 25, 26, 27 as in preceding

portion of the estate, and the remainder will be entered in column 21 as the amount on which deduction will be allowed under section 41 of the Act.

No. 2.—Statement of valuation on multiple of jumma or rate per acre or bigha (See Rule 2, Section XI of this Chapter).

1. Number of estate or tenure in Registers Nos. I and II
2. Sudder jumma.
3. Area.
4. Multiple of jumma adopted for valuation.
5. Rate per acre or bigha adopted for valuation.
6. Valuation.
7. Remarks.

No instructions required.

No. 3. Quarterly statement showing the progress made in valuation or revaluation operations under the Cess Act. [See Rule 2, section XI of this chapter.]

N.B.—Give number and date of order sanctioning the valuations referred to in this statement.

Columns 1 & 2. To be valued, divided into :—
1. Number.
2. Total net amount of annual value according to former valuation.

3 & 4. Valued up to last return, divided into :—
3. Number.
4. Total net amount of annual value according to the new valuation.

5 & 6. Valued since period covered by last return, divided into :—
5. Number.
6. Total net amount of annual value according to the new valuation.

7 & 8. Summary valuations included in columns 5 and 6, divided into :—
7. Number.
8. Value.

9. Balance remaining to be valued.
10. Remarks.

In this statement should be entered only total results, not results by registers separately.

The figures shown in columns 7 and 8 are not to be excluded from the figures entered in columns 5 and 6.

In the column of remarks should be entered the number of estates specially exempted from valuation, and also lakhiraj estates exempted as under Rs. 5, annual value. Also estates and tenures capable of summary valuation, but valued on returns.

No. 4.—Statement of demands, collections, and arrears of cess on lands and mines (See Rule 3, Section XI of this Chapter).

1	2*	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Division and Distribution of Cesses.	Arrears outstanding from last quarter, *i.e.*, column 15 of previous statement.	Demand for the quarter.	Gross demand, 2+3.	Previously paid in advance for the present quarter.	Net demand, 4—5.	Collected on account of arrears during the quarter.	Collection on account of current quarter made within the quarter.	Collected in advance on account of future quarters.	Total collections.	Balance of old arrears 2—7.	Current balance, 3—(5+8).	Gross balance, 11+12.	Remissions.	Net balance, 13—14.	Remarks explaining cause of non-recovery of arrears in column 11, and measures taken for recovery. Details of remittances actually made during the quarter to and received from, other districts should also be shown in this column. In the first quarterly statement for each year the cess demand for the year should be shown in this column.
A.—Gross amalgamated cess levied in the district.															
Divided into ... { Road Cess ... / Public Works Cess															
B.—Less Road and Public Works Cess appertaining to other districts ...	*														
C.—Net Road and Public Works Cess levied for this district (A *minus* B)															
D.—Add Road and Public Works Cess due from other districts															
E.—Total Road and Public Works Cess for this district (C *plus* D.)															

* Any difference between the figures in this column and those in column 15 of the preceding quarter's return must be explained.

headings.—11 and 12. Fines divided respectively into (*a*) number, subdivided into 28, 29, and 30, and (*b*) amount, subdivided into 31, 32, and 33, as in preceding headings.—13. Column.—34. Remarks.

In heading 2 the registers to be entered are Registers Nos. I to IV, IX and X, and the details required in the other headings 3 to 12 should be given in columns 3 to 33 opposite to the register to which they relate.

Heading 4 should contain opposite to Register No. II the number of the tenures relating thereto and not the number of estates taken from Register No. I to which those tenures belong, and the same remark applies *mutatis mutandis* to Register No. IV.

When the entries to be made in any column have been completed, the letter "C" should be written over the figures therein.

A note should be entered in the column of remarks, shewing the number of lakhiraj lands entered opposite each register in columns 7, 8, and 9 of heading 4, but exempted from valuation as being under Rs. 5 in value. In the column (34) of remarks should be stated opposite each register the number of notices issued (heading 5) for which no returns have been received, although the period allowed for the submission thereof may have expired. A note should be entered at the back of the statement, shewing the number of valuation-rolls issued, but not reported as published.

All valuation-rolls for estates, or extracts thereof for tenures, as soon as prepared in the office will be entered under headings 7 to 9, and out of these the number published will appear under heading 10. A valuation-roll or extract thereof is to be considered published on the receipt of the pyada's report to that effect.

A note should be made at the foot of the statement, shewing the amount of

	Rs.	A.	P.
Fine remitted			
Recovered			
Total			
Balance outstanding			

but the body of the report shall shew the total number and amount of the fines imposed. Remission of fines should not be shewn in this note to the statement until after the receipt of the Commissioner's sanction.

Estates exempted from assessment in consequence of their situation wholly within municipal limits should be altogether excluded from all the registers.

The total of each column of the return should invariably be struck.

The statement should be submitted in duplicate to the Commissioner of the Division, who will forward one copy of the return to the Board with his remarks thereon.

The reports should be despatched as soon as possible after the close of the month to which they relate, and should in no instance reach the Board later than the 15th of the following month.

No. 4.—Monthly Statement of financial progress of valuations or re-valuations under the Cess Act—(See Clause 2, Section XI of this Chapter).

1. Division and district.—2. Number of register.—3 to 11. Number of estates and tenures entered, divided into (columns 3 to 6) Estates and tenures over Rs. 100 revenue or rent; (column 3). Total of month under report as in column 6 of progress report; (column 4) Amount of revenue; (column 5) Estates and tenures especially exempted; and (column 6) Net balance; (Columns 7 to 11) Estates and tenures of and under Rs. 100 revenue or rent, subdivided into (7) Total of month under report as in column 9 of progress report; (column 8) amount of revenue; (column 9) Estates especially exempted; (column 10) Deduct lakhiraj estates exempted from assessment as under Rs. 5 annual value; (column 11). Net balance.—Column 12. Grand total of columns 6 and 11; (13 to 24) valuations completed of estates and tenures, divided into (*a*) 13 and 14 summarily, see column 18 of progress report; (*b*) 15 and 16 on returns, see columns 21 and 24 of progress report; (*c*) 17 to 21, grand total of columns 13 to 16, (*a*) and (*b*) subdivided into 13 and 15 number; 14 and 16 amount, and (*c*) into 17 number, and 18 amount, 19. Less deduction on appeal, &c.—20.—Amount to be brought forward of each register.—21. Total net amount of annual value assessed 22 and 23. Average of summary valuation entered in column 17 of progress report, subdivided into (22) multiple of revenue or rent; (23) of average.—24. Number of estates and tenures capable of summary valuation, but valued on returns and entered in column 20 of progress report of month under review.—Column 25. Remarks.

This statement should accompany the monthly progress statement from which columns 1 to 3, 7, 13, 15, 22, 23, and 24 will be filled in.

Lakhiraj estates (that is holdings in Collector's Register B), when below Rs. 5 annual value and therefore exempted, are to be entered under column 10 of this return, opposite to Register I, lakhiraj holdings other than those in Collector's Register B, whose annual value may be taken at less than Rs. 5 value, are to be entered in the same column opposite Register II. Redeemed estates of the same value are to be entered in column 10, opposite Register III. The figures entered opposite Registers I and III, IX and X in column 20 of this return should be repeated in column 21. Column 20 should show opposite Registers II and IV, the gross and total result of the monthly valuations of tenures of all degrees. Column 21 opposite these registers should only show the valuation of tenures in the first degree, and in this column therefore the valuation of all the tenures of an estate will be included in the valuation of the estate shown against Register I or Register III as the case may be. The working of this rule will not always be apparent while valuations are in progress, as it may happen that in several cases the valuation of some tenures of an estate may be completed and entered in the return, while the valuation of the estate cannot be completed because returns for the rest of the tenures have not come in; but in the completion return which is based on the monthly returns, there will be no room for any discrepancies on this account. Thus, if an estate valued at Rs. 12,000 includes a putni valued at Rs. 10,000, which again includes a durputni valued at Rs. 8,000, columns 20 and 21 opposite Register I will both show, so far as that estate is concerned, Rs. 12,000, but the same columns opposite Register II would show the figures Rs. 18,000 and Rs 10,000 respectively.

The form of quarterly statement of demands, &c., is complete, the headings of each column clearly indicating what is required. To avoid, however, any misapprehension as to the mode of preparing the statement, it is noted that the balance unrecovered and shown in column 15 of any quarter's statement, should be shown in full in column 2 of the next quarter's statement, and the amount thereof recovered should be shown in column 7. Besides bringing forward in column 2 the arrears unrecovered from column 15 of the previous quarter's return, any arrear demands that may have been ascertained for the first time after the preparation and submission of the return for the preceding quarter should also be included, an explanation being furnished in each case of the difference between the figures in column 2 of the return under review and those in column 15 of the previous quarter's return.

Penalties recovered under the Act and miscellaneous receipts, such as process fees, &c., should be shown separately for each class of receipt in the column of remarks and not in the body of the statement. All sums on account of (i) petty revenue-free estates, the existence of which cannot be traced; (ii) lands found subsequent to valuation to be included within municipal limits, and therefore not liable to road cess; (iii) valuations reduced on appeal; (iv) estates not really falling due within the quarter should be excluded from the demand in column 6. The number and date of the orders sanctioning the remissions entered in column 14 should be given in an explanation sheet.

A certificate* in the following form should be affixed to the return:—

"The receipts shown in the cash accounts, excluding the amounts redrawn and remitted to other districts, are as follow:—

	Road Cess.	Public Works Cess.	Total.
	Rs.	Rs.	Rs.
First month			
Second ,, ...			
Third ,, ...			
Total ...			

The difference between this total and total E in column 10 of the return is Rs. , which is due to omission of fractions in the return."

(If there is any other difference, further explanation should be added.)

District Officer.

* The certificate does not necessarily require the Collector personally to inspect the accounts; but he may countersign, as he does other papers, on the signature of the Road Cess Deputy Collector, who should satisfy himself by personal inspection of the treasury accounts.

No. 5.—Supplementary quarterly statement of demands, collections, and arrears of cess on lands and mines, Part I.—Relating to estates or portions of estates situated within the local jurisdiction of other districts, but borne on the revenue-roll of the district of—(See Rule 3, Section XI of this Chapter).

1. Name of the district.
2. Arrears outstanding from last quarter, column 13 of previous statement.
3. Demand for this quarter.
4. Gross demand (2+3).
5. Previously paid in advance for the present quarter.
6. Net demand (4—5).
7. Collected on account of arrears during the quarter.
8. Collection on account of current quarter made within the quarter.
9. Collected in advance on account of future quarters.
10. Total collections.
11. Gross balance.
12. Remissions.
13. Net balance (11—12.)

No. 6.—Supplementary quarterly statement of demands, collections, and arrears of cess on land and mines, Part II.—Relating to estates or portions of estates borne on the revenue-roll of other districts, but situated within the local jurisdiction of the district of—(See Rule 3, Section XI of this Chapter).

1 to 13. The same as columns 1 to 13 of form No. 5 of this appendix.

The quarterly statement No. 4 of this appendix should exhibit the demands, collections, and arrears of cess on account of—

(i) estates borne on the revenue-roll of district A, and situated wholly within that district;

(ii) estates borne on the revenue-roll of district A, but situated within the local jurisdiction of other districts B, C, D;

(iii) estates borne on the revenue-roll of other districts B, C, D; but situated within the local jurisdiction of district A.

The Collector of district A will prepare immediately after each quarter, from his ordinary statement, supplementary statements, Part I, in the form above given, showing the demands, collections, and arrears of cess on account of estates borne on the revenue-roll of his district, but situated within the local jurisdiction of other districts B, C, D. He will forward these (separate statement for each of the other districts B, C, D) to the several Collectors concerned for information and check. On receipt of such statement, the Collector receiving it will enter the particulars given therein in his ordinary statement, and also in a supplementary statement, Part II, in the form above given. *Mutatis mutandis* the instructions for

No. 5.—*Quarterly statement of demands, collections, and arrears of cess on lands and mines*—(*See Clause 3, Section XI of this Chapter*).

1	2*	3	4	5	6	7	8	9	10	11	12	13	14	15	16
REGISTERS.	Arrears outstanding from last quarter, *i.e.*, column 15 of previous statement.	Demand for the quarter.	Gross demand, 2+3.	Previously paid in advance for the present quarter.	Net demand, 4−5.	Collected on account of arrears during the quarter.	Collection on account of current quarter made within the quarter.	Collected in advance on account of future quarters.	Total collections.	Balance of old arrears, 2−7.	Current balance, 3−(5+8).	Gross balance, 11+12.	Remissions.	Net balance, 13−14.	Remarks explaining cause of non-recovery of arrears in column 11, and measures taken for recovery. Details of remittances actually made during the quarter to, and received from, other districts should also be shewn in this column.
I															
III															
IX															
X															
A.—Gross amalgamated cess levied in the district ...															
Divided into ... { Road Cess ... Public Works Cess	(*b*)	(*a*)		(*a*)		(*b*)	*a*						(*a*)		
I															
III															
IX															
X															
B.—Less Road and Public Works Cess appertaining to other districts... ...															
I															
III															
IX															
X															
C.—Net Road and Public Works Cess levied for this district (A *minus* B)															
I															
III															
IX															
X															
D.—Add Road and Public Works Cess due from other districts															
I															
III															
IX															
X															
E.—Total Road and Public Works Cess for this district (C *plus* D) ...															

* Any difference between the figures in this column and those in column 15 of the preceding quarter's return must be explained.

The form of quarterly statement of demands, &c., is complete, the headings of each column clearly indicating what is required. To avoid, however, any misapprehension as to the mode of preparing the statement, it is noted that the balance unrecovered and shewn in column 15 of any quarter's statement, should be shewn in full in column 2 of the next quarter's statement, and the amount thereof recovered should be shown in column 7. Besides bringing forward in column 2 the arrears unrecovered from column 15 of the previous quarter's return, any arrear demands that may have been ascertained for the first time after the preparation and submission of the return for the preceding quarter should also be included, an explanation being furnished in each case of the difference between the figures in column 2 of the return under review and those in column 15 of the previous quarter's return.

Penalties recovered under the Act should be shown in the column of remarks and not in the body of the statement. All sums on account of (i) petty revenue-free estates, the existence of which cannot be traced; (ii) lands found subsequent to valuation to be included within municipal limits, and therefore not liable to road cess; (iii) valuations reduced on appeal; (iv) estates not really falling due within the quarter should be excluded from the demand in column 6. The number and date of the orders sanctioning the remissions entered in column 14 should be given in an explanation sheet.

A certificate* in the following form should be affixed to the return :—

"The receipts shewn in the cash accounts, excluding the amounts redrawn and remitted to other districts, are as follow :—

	Road Cess.	Public Works Cess.	Total.
	Rs.	Rs.	Rs.
First month ...			
Second ,, ...			
Third ,, ...			
Total ...			

The difference between this total and total E in column 10 of the return is Rs. , which is due to omission of fractions in the return."

(*If there is any other difference, further explanation should be added.*)

District Officer.

No. 6.—Supplementary quarterly statement of demands, collections, and arrears of cess on lands and mines, Part I.—Relating to estates or portions of estates situated within the local jurisdiction of other districts, but borne on the revenue-roll of the district of—(See Clause 3, Section XI of this Chapter.)

1. Registers.—2. Name of the district and number and name of estate.—3. Arrears outstanding from last quarter, column 16 of previous

* The certificate does not necessarily require the Collector personally to inspect the accounts; but he may countersign, as he does other papers, on the signature of the Road Cess Deputy Collector, who should satisfy himself by personal inspection of the treasury accounts.

preparing the quarterly statement No. 4 of this appendix will apply to the supplementary quarterly statements prescribed by this rule. The supplementary statements will not show figures for each estate separately, but only one line of figures for each district concerned.

No. 7.—Subsidiary Statement—(See Rule 3, Section XI of this Chapter).—Explanation sheet of figures shown in total A under Road Cess and Public Works Cess.

Name of District.								Total as shown in return.
Rate of cess.								
Column 3, demand for the quarter { Road Cess ... / P. W. Cess ...								
Total ...								
Column 5, previously paid in advance for the present quarter ... { Road Cess ... / P. W. Cess ...								
Total ...								
Column 8, collections on account of current quarter... ... ... { Road Cess ... / P. W. Cess ...								
Total ...								
Column 14, remissions ... ... { Road Cess ... / P. W. Cess ...								
Total ...								
Column 2, arrears outstanding from last quarter ... ... { Road Cess ... / P. W. Cess ...								
Total ...								
Column 7, collection on account of arrears ... ... { Road Cess ... / P. W. Cess ...								
Total ...								

This statement will only be used for districts in which from any cause the Road Cess and Public Work Cess are not levied at the same rate.

No. 8.—*Statement of Demands, Collections, and Arrears of Road Cess and Public Works Cess on Lands and Mines in the District of for the year ending* (*See Rule* 3, *section XI, of this Chapter*).

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Division and distribution of Cesses.	Arrears outstanding from last year, column 15 of previous statement.	Demand for the year.	Gross demand (2+3).	Previously paid in advance for the present year.	Net demand (4—5).	Collected on account of arrears during the year.	Collection on account of current year made within the year.	Collected in advance on account of future years.	Total collections.	Balance of old arrears (2—7).	Current balance 3—(5+8).	Gross balance (11+12).	Remissions.	Net balance (13—14).	Collected in advance in the past year for future years. (The entries are required only against Total A divided into R. and P. W. Cess.)
A.—Gross amalgamated cess levied in the district															
Divided into ... Road cess															
Public Works cess ...															
B.—Less Road and Public Works cess due to other districts as shown in supplementary statement, Part I															
C.—Net Road and Public Works cess levied for this district (A *minus* B)															
D.—Add Road and Public Works cess due from other districts as shown in supplementary statement, Part II															
E.—Total Road and Public Works cess for this district (C *plus* D) ...															

17.—REMARKS.—(*a*) When the figures in column 2 do not tally with those in column 15 of the previous year's return, the discrepancy should be explained.
(*b*) Ditto 3 ditto 3 ditto ditto ditto.
(*c*) The total cess valuation of the district for the year under report should be stated.
(*d*) The amount of arrears barred by limitation should be stated.

statement.—4. Demand for this quarter.—5. Gross demand (3+4).—6. Previously paid in advance for the present quarter.—7. Net demand (5—6).—8. Collected on account of arrears during the quarter.—9. Collection on account of current quarter made within the quarter.—10. Collected in advance on account of future quarters.—11. Total collections.—12. Balance of old arrears (3—8).—13. Current balance [4—(6+9)].—14. Gross balance (12+13).—15. Remissions.—16. Net balance (14—15).—17. Date on which the amount of collections shewn against each estate has been or will be remitted.

No. 7.—Supplementary quarterly statement of demands, collections, and arrears of cess on land and mines, Part II.—Relating to estates or portions of estates borne on the revenue roll of other districts, but situated within the local jurisdiction of the district of—(See Clause 3, Section XI of this Chapter.)

1 to 16. The same as columns 1 to 16 of form No. 6 of this appendix.—17. Date on which the amount of collections shewn against each estate has been received.

The quarterly statement No. 5 of this appendix should exhibit the demands, collections, and arrears of cess on account of—

(i.) estates borne on the revenue-roll of district A, and situated wholly within that district;

(ii.) estates borne on the revenue-roll of district A, but situated within the local jurisdiction of other districts B, C, D;

(iii.) estates borne on the revenue-roll of other districts B, C, D, but situated within the local jurisdiction of district A.

The Collector of district A will prepare immediately after each quarter, from his ordinary statement, supplementary statements, Part I, in the form above given, showing the demands, collections, and arrears of cess on account of estates borne on the revenue-roll of his district, but situated within the local jurisdiction of other districts B, C, D. He will forward these (separate statement for each of the other districts B, C, D) to the several Collectors concerned for information and check, the date on which the amount of collections has been or will be remitted being given against each estate in column 17. On receipt of such statement, the Collector receiving it will enter the particulars given therein in his ordinary statement, and also in a supplementary statement, Part II, in the form above given, and will give in column 17 of the supplementary statement the date on which the amount of collections has been received, and will bring to the notice of the Collector remitting the amount any undue delay therein. *Mutatis mutandis* the instructions for preparing the quarterly statement No. 5 of this appendix will apply to the supplementary quarterly statements prescribed by this rule.

No. 8.—Subsidiary Statement.—(See Clause 3, Section XI of this Chapter.)—Explanation sheet of figures shown in total A under Road Cess and Public Works Cess.

NAME OF DISTRICT.									
Rate of Cess.									Total as shewn in return.
Column 3, demand for the quarter	Road Cess ...								
	P. W. Cess ...								
	Total ...								
Column 5, previously paid in advance for the present quarter	Road Cess ...								
	P. W. Cess ...								
	Total ...								
Column 8, collections on account of current quarter ...	Road Cess ...								
	P. W. Cess ...								
	Total ...								
Deduct arrears due before 28th June 1877.									
Column 14, remissions	Road Cess...								
	P. W. Cess...								
	Total ...								
Deduct arrears due before 1st April 1878.									
Column 2, arrears outstanding from last quarter	Road Cess...								
	P. W. Cess...								
	Total ...								
Column 7, collection on account of arrears ...	Road Cess...								
	P. W. Cess...								
	Total ...								

Annual statements should be submitted of the demands, collections, and arrears of cess on lands and mines for the cess year commencing 1st April, and ending 31st March in the above form No. 8. The statements of demands, collections, and arrears of cess on lands and mines for the districts of Bengal should be the aggregate of the statements for the four quarters ending 30th June, 30th September, 31st December, 31st March. Those for the districts of the Orissa Division should also be the aggregate of the statements for the two half-years ending 30th September and 31st March.

The net arrears shown in column 15 should correspond with the net arrears shown in column 15 of the last quarterly and half-yearly statements of the year. If there is any difference, an explanation should be given. *Mutatis mutandis* the instructions for preparing the quarterly statement No. 4 of this appendix will apply to the statement prescribed here.

No. 9.—Supplementary Annual Statement of demands, collections, and arrears of cess on lands and mines. Part I.—Relating to estates or portions of estates situated within the local jurisdiction of other districts, but borne on the revenue-roll of the district of— (*See Rule* 3, *Section XI of this Chapter*).

1. Name of district.
2. Arrears outstanding from last year, column 13 of previous statement.
3. Demand for the year.
4. Gross demand (2 + 3).
5. Previously paid in advance for the present year.
6. Net demand (4 — 5).
7. Collected on account of arrears during the year.
8. Collection on account of current year made within the year.
9. Collected in advance on account of future years.
10. Total collections.
11. Gross balance.
12. Remissions.
13. Net balance (11 — 12).

No. 10.—Supplementary Annual Statement of demands, collections, and arrears of cess on lands and mines. Part II.—Relating to estates or portions of estates borne on the revenue-roll of other districts, but situated within the local jurisdiction of the district of— (*See Rule* 3, *Section XI of this Chapter*).

Columns 1 to 13 the same as columns 1 to 13 of form No. 10 above. The supplementary statements will not show figures for each estate separately, but only one line of figures for each district concerned.

No. 11.—Annual statement of percentage of arrear and current collections (*See Rule* 3, *section XI of this Chapter*).

1. Name of district.
2. Nature of cesses, divided into:—
   A arrear.
   B current.
3. Demand.
4. Collection.
5. Percentage of column 4 on column 3.
6. Brief explanation when the percentage of A is less than 90 and of B less than 95.

The entry against "Current B" in column 3 should be the difference between the figures in columns 3 and 5, heading A of the annual return No. 8.

No. 12.—Annual statement of objections lodged against certificates issued for the recovery of arrears of cess (See Rule 3, section XI of this Chapter).

1. Name of district.
2. Number of objections lodged against certificates.
3. Number of objections disposed of.
4. Out of the number disposed of, in how many cases the certificates objected to were, divided into:—(*a*) cancelled, (*b*) or any reduction made in the amount certified.
5. Remarks.

The entry under "(*a*) cancelled" should correspond with the figures for the same heading of the cess portion of the return showing certificates filed under Act VII (B.C.) of 1880 for the year. If there is any discrepancy it should be explained.

No. 13.—Annual statement showing the stages at which payments were made in the recovery of demands covered by certificates (See Rule 3, section XI of this Chapter).

1. Name of district.
2. On issue of notice.
3. On issue of notice for sale of defaulter's moveable property.
4. On issue of notice for sale of defaulter's immoveable property.
5. Remarks.

No. 14. Annual statement of separate cess accounts opened in revenue-paying estates under section 44 of Act IX (B.C.) of 1880 (See Rule 3 Section XI of this Chapter).

1. Name of district.
2 and 3. Separate cess accounts opened during the year under report, divided into:—(2) Number, (3) Amount.
4 and 5. Separate cess accounts remaining open at the end of the year under report, divided into:—(4) Number, (5) Amount.
6. Remarks.

The figures in columns 4 and 5 should be the total of the figures in columns 2 and 3 of this statement, plus those in columns 4 and 5 respectively of the statement for the previous year; when this is not the case owing to accounts having been intermediately closed, or for any other reason, the discrepancy should be explained.

It will obviously be unnecessary to explain any figures except columns 2 and 7 of this subsidiary statement in districts which collect at one uniform rate.

It must be observed that, in this subsidiary statement, the total in columns 3, 5, 8, and 14 against heading A of the quarterly statement No. 5 will not be simply halved or divided as four to three or four to two according to the rate at which road cess is levied, unless road cess is levied at the same rate in all the districts for which this district collects. Thus, if district A, where road cess is collected at maximum rates, collects for districts B, C, and D, also at maximum rates, the aggregate demand, current collections, &c., will be exactly halved; but if district A collecting at maximum rates collects for B, where road cess is levied at half rates; for C where it is levied at three-fourths rates; and for D where it is levied at full rates, then the demand for A and D will be halved, that for B divided as two to one, and that for C as four to three, and the Public Works Cess total will be half of demand A + D + two-thirds of demand for B + four-sevenths of demand for C.

In columns 2 and 7 the arrears due before 31st March 1878 must be first separated from the total and the balance distributed as above under columns 3, 5, 8, and 14 against heading A of the quarterly statement No. 5. Remissions in column 14 will have to be separated into two parts like arrear collections. Remissions of cess due before 28th June 1877 will obviously be for road cess only. Remissions of cess due after that date should ordinarily be distributed rateably between the two cesses.

No. 9.—Annual Statement of demands, collections, and arrears of cess on lands and mines—(See Clause 3, Section XI of this Chapter).

1. Registers.—2. Arrears outstanding from last year, column 15 of previous statement.—3. Demand for the year.—4. Gross demand (2 + 3).—5. Previously paid in advance for the present year.—6. Net demand (4—5).—7. Collected on account of arrears during the year.—8. Collection on account of current year made within the year.—9. Collected in advance on account of future years.—10. Total collections.—11. Balance of old arrears (2—7).—12. Current balance [3—(5 + 8)].—13. Gross balance (11 + 12).—14. Remissions.—15. Net balance (13—14).—16. Percentage of collections (column 10) on current demand (column 3).—17. Brief explanations why the collections shewn in column 10 have fallen short of 100 per cent. of the demand of the current year in column 3.

Annual statements should be submitted of the demands, collections, and arrears of cess on lands and mines for the cess year commencing 1st October and ending 30th September in the above form No. 9. The statements of demands, collections, and arrears of cess on lands and mines for the districts of Bengal should be the aggregate of the statements for the four quarters ending 31st December, 31st March, 30th June, and 30th September. Those for the districts of the Orissa Division should also be the aggregate of the statements for the two half-years ending 31st December and 30th June, but a memorandum should be given at foot of the statement shewing separately for each register how much of the arrears entered in columns 11 and 12 respectively has been collected in the months of July to September.

The net arrears shewn in column 15 should correspond with the net arrears shewn in column 15 of the last quarterly and half-yearly statements of the year. If there is any difference, an explanation should be given. *Mutatis mutandis* the instructions for preparing the quarterly statement No. 5 of this appendix will apply to the statement prescribed here.

No. 15. *Annual statement of separate cess accounts opened in revenue-free estates under Clause* 2, *Section* 46 *of Act IX* (*B.C.*) *of* 1880 (*See Rule* 3, *section XI of this Chapter*).

1. Name of district.
2 and 3. Separate cess accounts opened during the year under report, divided into :- (2) Number, (3) Amount.
4 and 5. Separate cess accounts remaining open at the end of the year under report, divided into :—(4) Number, (5) Amount.
6. Remarks.

The figures in columns 4 and 5 should be the total of the figures in columns 2 and 3 of this statement, plus those in columns 4 and 5 respectively of the statement for the previous year. When this is not the case, owing to accounts having been intermediately closed, or for any other reason, the discrepancy should he explained.

No. 16. *Annual statement showing the statistics of estates and tenures and their recorded share-holders* (*See Rule* 3, *section XI of this Chapter*).

1. Name of district.
2 and 3. Number of estates assessed with cess, divided into: (2) land revenue-paying; (3) land revenue-free.
4. Number of recorded share-holders of estate.
5. Number of tenures assessed with cess.
6. Number of recorded share-holders of tenures.
7. Remarks.

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Government revenue.—6. Sanctioned reduction at half rate on the Government revenue shewn in column 5.—7. Calculated net demand on the gross cess shewn in column 4, *minus* the deduction at half rate on the Government revenue shewn in column 6.—8. Actual demand entered against total E in column 3 in the annual statement of demands, collections, and arrears of cess on lands and mines.—9.—Difference between columns 7 and 8.—10. Brief explanation of the difference entered in column 9.

The object of this statement is to explain any difference between the actual demand entered in column 3 of the general statement of lands and mines (form No. 9 of this appendix), and that which is obtained by calculation from the results of the valuations.

Appendix D

Rules prescribed by the Board of Revenue under clause 2 Section 46 of the Cess Act IX (BC) of 1880 for the record of separate accounts of Cesses payable by registered holders of revenue free estates.-

1. When a proprietor of a revenue free estate who is recorded in Part I of the Collector General Register of revenue free lands as the proprietor or manager of any specified share or interest in such property desires to pay separately the share of Cesses which are due in respect of such share or interest he may submit a written application to the Collector to that effect.-

2. The application must contain a specification (1) of the annual value of the land in which the applicant holds share or interest (2) of the extent of such share or interest and (3) of the annual value thereof.-

3.- On receipt of this application the Collector shall cause it to be published in the manner prescribed for publication of notice in Section 10 of Act XI of 1859.

4.- In the event of no objection being urged by any recorded shareholder within 6 weeks from the date of publication the Collector shall open a separate account with the applicant and shall credit separately to his share all payments of Cesses made by him on account of it.

5.- The date on which the Collector records his sanction to the opening of a separate account shall be held to be that from which the separate liabilities of the share of the applicant commence.

6 If any recorded shareholder object that the applicant has no right to the share claimed by him or that his interest in the estate is less or other than that claimed by him or that the annual value of such

share or interest as stated by the Applicant is not the amount which has been recognized by the other sharers as the annual value there of the Collector shall refer the parties to the Civil Court and shall suspend proceedings until the question at issue is judicially determined.-

7 No separate account shall be opened for any share in a revenue free estate unless and until all Cesses due or account of such estate up to the date of opening such separate account shall have been paid

8 Whenever the Collector shall have ordered a separate account or accounts to be kept for one or more shares the holder of such separate account shall be entitled in regard to the payments and realization of road Cess and public works cess to all the advantages of separate liability enjoyed by the holder of a separate account in a revenue paying estate under Act XI of 1859 & Act VII (BC) of 1876 in regard to the payment or realization of revenue and shall be entitled to separate assessment and to the issue of separate notices under the Cess Act 1880.-

9 Whenever any share in respect of which a separate account has been opened by the Collector shall no longer correspond with the character and extent of the interest held in the estate by the holder of such separate account any registered shareholder may submit to the Collector a written application setting out the circumstances aforesaid and specifying the manner in which such share has become broken up and distributed among the proprietors of the estates and praying that the

separate

separate account standing open in respect of such share shall be closed and if he so desire praying that another separate account be opened in respect of any other share or shares which were wholly or partly included in the share in respect of which the previous separate account was open.-

10. On receipt of such application the Collector shall act *mutatis mutandis* according to the procedure prescribed in Sections 73 & 74 of Act VII (BC) of 1876

11. The Collector may also of his motion with the approval of the Commissioner and sanction of the Board of Revenue close any separate account which may have been opened under these rules.-

12- No application for the opening of a separate account under these rules shall be admitted unless the annual value of the entire estate in which the applicant holds a share or interest shall amount to Rs. 300/- or upwards and unless the Annual value of the share or interest on account of which the application is made shall amount to Rs. 50/- or upwards.

13. The Collector on the part of Government shall be entitled to demand from Applicants under these rules fees not exceeding the rates specified in the schedule hereto annexed and application under these rules shall not be received unless the said fees are tendered therewith.

Schedule of Fees.

1 If the annual value of the share or interest on account of which the application is made do not exceed Rs. 100/-

CHAPTER V.

Settlements.

SECTION I.—PRELIMINARY.

1. THE rules contained in this chapter apply to ordinary settlements and resettlements of estates or parts of estates, and not to first settlements of waste land, which are subject to special rules.

2. The following lands become liable to assessment and settlement:—resumed rent-free lands; estates purchased on account of, or escheated, or forfeited to, Government; islands thrown up in the middle of navigable rivers under certain conditions, and alluvial accretions.

3. All lands coming under settlement may be divided into two classes: *first*, those in which the proprietary right vests in Government, and *second*, those which are the property of private persons. The process of settlement, however, is not materially affected by the class to which the estate belongs in respect of proprietary right. That question has an important bearing on the calculation of the Government share in the assets and on the selection of the person to be held responsible for its payment; but the operations of measurement, inquiry into current rates of rent, and record of the rights and interests of under-tenants of all classes, are substantially the same in all settlements, whether of Government or of private estates.

4. The present Settlement Law is contained in Regulation VII of 1822, Regulation IX of 1825, Regulation IX of 1833, and Bengal Act VIII of 1879.

Section 2, Regulation IX of 1825, extends the provisions of clause 6, section 2, Regulation VII of 1822, and the remainder of that Regulation (which originally applied only to the Ceded and Conquered Provinces, including Cuttack), *first*, to all lands, including lakhiraj lands, not included within the limits of an estate for which a permanent settlement has been concluded, as far as the same may be applicable; *second*, to all estates held khas, during the period of their being so held; *third*, to the Sundarbans, the hill tracts of Bhagulpore, and other extensive forests and wastes not included within the limits of pergunnahs, mouzahs, or other revenue divisions specified at the time of settlement as belonging to the mehals then assessed, as well as to all estates bordering on such forests or wastes.

Section 60, Act XI of 1859, extends the same provisions to estates purchased by Government under that law, and they are

to be followed, as far as applicable, in the case of escheated and forfeited estates. Bengal Act VIII of 1879 declares that the sections of the Rent Laws which relate to the determination of the rents payable by ryots with a right of occupancy, shall not be applicable to settlement proceedings; it prescribes rules according to which the Settlement Officer shall record the rents to be demandable from under-tenants and ryots; and the grounds on which only the rents of occupancy ryots may be enhanced, with the procedure. It provides that under-tenants and ryots are liable to pay the rents recorded by the Settlement Officer as demandable from them, unless the rents so recorded are modified by a court in a suit instituted to contest the same, which suit must be instituted within four months of the publication of the jamabandi in the village.

5. Under the orders of Government, contained in paragraph 20 of resolution dated 22nd April 1873, where the settlement operations in any one district do not extend over an area of more than 2,000 acres in the course of one and the same official year, they must be carried out by the regular subordinate establishments constituted under that resolution. When the settlement operations exceed this area, and it becomes necessary to entertain additional agency for the work, local officers should submit to the Commissioners, for transmission to the Board, not later than the 20th August of each year, the regular estimates of land settlement charges, drawn up in the form supplied annually by the Accountant-General through the Board to each officer. These estimates will be checked and passed on by the Board to the Accountant-General, to enable him to include the amounts required in the budget estimate for the Lower Provinces which he renders to Government.

6. It must, however, be understood that the mere fact of these estimates being passed by the Board conveys no authority to disburse the amounts entered in them. The sanction for disbursement will be given on detailed statements for each district, which local officers should submit to the Board, through the Commissioners, not later than the 10th January of each year, in the forms No. 1 and 1A, given in the appendix. The details to be entered in the columns provided in this form for settlement establishments and contingencies should be filled in according to the classification contained in the Accountant-General's form mentioned in clause 5, any difference between the two being explained. A general statement compiled from these is submitted by the Board to Government, and as soon as the sum for the settlements of the year is placed at their disposal, the Board distribute it between the different districts. As the orders of Government are generally not received till some time after the beginning of the year, it is practically unavoidable to incur some expenditure under this head in anticipation of sanction.

7. The following several processes are ordinarily comprised in a settlement:—

I.—Identification of the land and securing attendance of persons connected with the land.

II.—Measurement.

III.—Testing of the measurement.

IV.—Determination and record of rents.

V.—Record of rights.

VI.—Disposal of claims to hold land rent-free or at fixed jamas.

VII.—Provision for police, patwaris, &c.

VIII.—Determination of proprietary or other allowances.

IX.—Terms of settlement and selection of settlement-holders.

Section II.—Identification of the Land and securing of attendance of Persons connected with the Land.

1. When the land was originally declared liable to assessment by *resumption*, if the resumed land was properly identified prior to resumption, or if it has come under settlement on some previous occasion, the Settlement Officer should experience little difficulty in tracing it. Should it consist in part of parcels of land which are entered in the register as less than 50 bighas in any one village, he is not to assess such patches, although they may have been resumed.

2. In cases of escheat or forfeiture, and of purchase on account of Government, the duty of identifying the land must necessarily fall on the Settlement Officer.

3. When the estate is of considerable extent, the Settlement Officer should proceed in person to make the necessary preliminary enquiries respecting the position and extent of the land; otherwise a canoongo or amin, or any other competent ministerial officer, may be deputed with the necessary power under section 24, Regulation VII of 1822, the extent of his powers being duly recorded in his letter of appointment.

4. On reaching the village or estate the Settlement Officer, or the officer deputed by him, should summon the zemindari officers, or such other persons connected with the land as may be able to point out the boundaries. Should the parties summoned contumaciously withhold information, they render themselves liable to imprisonment under the above-quoted section till they comply.

5. Patwaris, gomashtas, and other persons by whom the accounts have been kept, may be summoned with their accounts. If they refuse to attend, or neglect to produce the papers, or to

swear to their correctness when produced, or if they decline generally to give evidence respecting them, they also become liable to punishment under sections 23 and 25, Regulation XII of 1817; section 12, Regulation II of 1819; and clause 2, section 19, Regulation VII of 1822.

6. Collectors have also powers under Act XX of 1848 to impose fines for failure to comply with requisitions which they have authority to make.

7. The Settlement Officer may also summon the proprietor or farmer of the estate under settlement, or may require him to cause the attendance of the village officers. Omission or refusal to comply with such requisition subjects the proprietor or farmer to a daily fine, under clause 3, section 13, Regulation II of 1819, and clause 2, section 19, Regulation VII of 1822.

8. The powers mentioned in the above rules are independent of those under the Bengal Survey Act V of 1875. Where the land to be settled is of considerable extent, it will be desirable to move the Government to order that a survey of the tract be made under section 3 of that Act, and to appoint the Settlement Officer, if other than the Collector, to be Superintendent of Survey, and his subordinates to be Assistant Superintendents or Deputy Collectors for the purposes of the Act, under the provisions of section 4. This done, and the formalities of the Act complied with, the Settlement Officer, and any person deputed by him, will be able to exercise any of the further powers described in that Act.

9. In tracing the boundary of an estate the property of an individual, if some part of the land be found in the possession of a third party, the Settlement Officer should call upon such party, under section 19, Regulation VII of 1822, to produce his papers, and should examine him as to his title. If it appear that the land is really a part of the estate under settlement, the Settlement Officer will include it in the assets of the estate, recording his reasons in a proceeding which he will submit for the orders of the Commissioner. He cannot, however, give possession of it, and eventually the proprietor of the estate under settlement will, if the third party refuse to admit his right, have to establish it by suit in the civil court. In such cases it may be made a condition of the settlement that, if at any time the proprietor can satisfy the Government that he has *bond fide* done all in his power to recover the land, but that the civil courts have finally decided against his right to it as part of the estate, a proportionate abatement shall be made in the revenue assessed on the estate. The amount of such abatement should be fixed on the settlement proceedings.

Similarly, if the estate be farmed or held khas in consequence of the recusancy of the proprietor, the farmer, or the Collector, as

9. In tracing the boundaries of a temporarily-settled estate which has become open to a re-settlement of the land revenue, the Settlement Officer may find a boundary dispute existing between the holder of such estate and the holder of an adjoining estate, each claiming the ownership of the disputed tract of land.

9A. In such a case the Settlement Officer will first satisfy himself whether the disputed tract is or is not liable to assessment.

9B. If the tract forms part of an area which is covered by the existing assessment on an estate of which the settlement is not actually open to revision, or if it forms part of a revenue-free property, the tract cannot be liable to assessment. In that case the Settlement Officer will merely record his finding to that effect as the reason for taking no further notice of the disputed tract in his proceedings.

9C. But if the tract does not form part of any such area, it will be liable to assessment to land revenue, and the question will be what party shall be called on or admitted to enter into the settlement engagement. In order to determine this, the Settlement Officer will proceed under the powers vested in him by section XIX and other sections of Regulation VII of 1822, and by the other laws on the subject to ascertain which of the claimants is *de facto* in possession as owner.

9D. Should he find that such possession is held by *A*, the owner of the estate under re-settlement, the Settlement Officer will treat the disputed lands as a portion of his estate for the purposes of re-settlement.

9E. If, on the other hand, the Settlement Officer should find that *de facto* possession as owner is held by *B*, the other claimant, he will leave the disputed lands out of account in making the assessment on *A's* estate.

9F. But the fact of *A* having allowed himself to be dispossessed of such lands by *B* is no sufficient reason for the Settlement Officer to allow the lands to remain unassessed to the land revenue which is payable to the State. He will therefore proceed under the first proviso in clause 9, section X of Regulation VII of 1822, to obtain the sanction of the Commissioner of Revenue (who now exercises the powers of the Board in this matter under Regulation I of 1829) to his making a separate settlement of the lands in question with the party occupying

them as owner, and to his constituting such lands a separate towjih estate, separately answerable for the land revenue demand to be assessed upon it, and separately borne on the general register of revenue-paying lands.

9G. On receipt of the Commissioner's sanction, the Settlement Officer will call on *B*, the *de facto* owner, to enter into an engagement for the land revenue which may have been assessed on the lands; and if he should fail to do so, the Collector may proceed as provided in section III, Regulation VII of 1822, for the case of recusant proprietors; the person on whom the Settlement Officer called on to engage for the land revenue will be looked upon as the proprietor entitled to the malikanah allowance under clause 2, section V of the Regulation.

9H. Whether the party called upon to engage refuses to accept the settlement engagement, or accepts it under protest, it will be open to him, if not satisfied with the proceedings of the revenue authorities imposing an assessment on the land, to institute a civil suit for the annulment of the proceedings.

"9I. Should the Collector after acting in accordance with the above instructions be made a party to any civil suit between the rival claimants to the ownership of the lands, it will only be necessary for him to plead that he has acted strictly in accordance with the settlement law, and has done no act tending in any way either to maintain or to disturb the possession of either party, *vide* the case of the Collector of Moorshedabad *versus* Roy Dhunput Singh Bahadoor, reported at page 49, volume XV, Bengal Law Reports, remarks in page 55.

"10. The instructions in the above clauses 9A to 9I will not apply to boundary disputes arising in the course of settlement of estates the property of Government. If in tracing the boundary of any such estate, lands within the boundary assumed by the Settlement Officer should be claimed by a neighbouring zemindar who is *de facto* in possession of the same, no demand of land revenue can properly be enforced until the claim to ownership has been decided or admitted in favour of Government. All that the Settlement Officer can do in such a case is to lay down the undisputed boundary, and also the boundary up to which he claims that the ownership of Government extends, collecting and securing at the same time all the evidence available in support of the claim of the Government in order to its assertion in court if necessary." 1-4-83.

the case may be, will have to sue in the civil court if the party in possession refuse to acknowledge the correctness of the settlement proceeding, and to give up possession of any land which the settlement finds to belong to the estate under settlement.

10. If, in tracing the boundary of an *escheated*, *forfeited*, or *purchased* estate, lands within the boundary assumed by the Settlement Officer should be claimed by a neighbouring zemindar who is *de facto* in possession of the same, recourse must in like manner be had to the civil court. All that the Settlement Officer can do in such a case is to lay down the undisputed boundary, and where the boundary is disputed, to mark *both* lines, collecting at the same time all the evidence available in support of the claim of the Government in order to its assertion in court if necessary.

11. As the provisions contained in clause 6, section 2, and in the thirty-three following sections* of Regulation VII of 1822, may be made use of, as far as they are applicable, in the settlement of *purchased* and other khas estates,† the Settlement Officer should dispose of all disputes respecting boundaries of villages, taluks, and other tenures within such estates under clause 4, section 14 of that law, or refer them to arbitration under sections 7 to 10, Regulation IX of 1833.

* Note.—Section 27 of Regulation VII of 1822 has been repealed by Act XII of 1876.

† Government order, 1st August 1839.

12. Where the land to be settled is of no great extent, the Deputy Collector, amin, or other officer will ordinarily measure and map the land as soon as he identifies it; but where the identification is preliminary to a more regular survey, either by the Professional Survey Department, or by a party under the Settlement Officers, the officer employed in the demarcation of boundaries should prepare such a sketch of the village or other boundaries identified by him as will serve for a guide to the officer making the measurement. All natural landmarks on, or in the vicinity of, the boundary line should be shewn on the map, with their correct bearings and distances; and where such marks are wanting, artificial marks should be erected to facilitate the tracing of the boundary. Detailed instructions will be found in Chapter VI on Surveys.

Section III.—Measurements.

1. The field-by-field measurements of lands for settlement may either be done by a professional party under the control of the Survey Department, or by the settlement party.

2. In the former case the rules of the Survey Department for regulating cadastral surveys will apply. The duty of the Settlement Officer as regards measurements will be limited to demarcating the lands to be surveyed in such manner as may be

determined in each case before the survey party takes the field; and to testing the plans of the survey party when sent to him for that purpose, and indicating to the Survey Department any changes which have taken place since the survey amins made their measurements, and which require correction on the maps before they are finally printed off. Rules regulating these matters will be found in Chapter VI on Surveys.

3. Where the measurements are made by the Survey Department, the settlement work of the settlement party begins when the traces are furnished to the Settlement Officer by the Survey Department with the khasrah forms in which the Survey Department will have filled in the columns of area, and such other columns as can properly be filled in by that department. On receipt of these the Settlement Officer will set his party to work to fill in the remaining columns of the khasrah (such as description of soil of each field, rights of occupants, &c.) against each field or plot. It is in the course of this operation that the changes referred to in the last paragraph will be discovered, which should be intimated to the Survey Department for correction of their maps.

4. Where the settlement is not preceded by a cadastral survey made by the Professional Department, the lands should be surveyed and mapped, and the measurements made, by the Settlement Officer with as much approach to scientific principles and accuracy as circumstances will admit. Where the settlement embraces a considerable tract of country and extends over several seasons, it will be possible to organize parties of amins and peshkars, or inspectors, with Deputy Collectors at the head of them, who have a knowledge of the principles of land surveying; and in such cases the work may be done on scientific principles, and be very valuable.

For the guidance of settlement officers undertaking operations of this class, a set of rules is published at the end of this section, which was drawn up for the survey and settlement of the Khordah Government estate in Pooree. They were framed at a conference at which several officers who had experience of such operations took part, and with the assistance of the Deputy Surveyor-General. The rules would probably require modification for each settlement so as to adapt them to local circumstances; but a similar set of instructions should be framed and issued, with the approval of the Board, as the first step in each considerable settlement.

5. Such elaboration, however, will not be possible in the settlement of small areas. In each case the Settlement Officer can only do the best of which the agency available will admit. The instructions which were published in the former edition of the Board's rules are therefore reproduced in the following 16 rules, as they may be of assistance to those engaged in making rougher measurements for settlement purposes.

6. Measurements should ordinarily be made with chains, unless the prejudices of the people should make them unwilling to dispense with the poles or bamboos to which they have been accustomed.

7. The chain should be 30 feet long; if a pole be used, it should either be of the same length, or some divisor of 30: as, for instance, 6 feet.

8. Instead of any local systems of measurement, the standard Bengal bigha of 14,400 square feet (1,600 square yards), or the English statute acre of 43,560 square feet (4,840 square yards), should be adopted.

9. In measuring with a chain or pole consisting of a certain number of English feet, the results may be adapted to the standard bigha, according to the following calculations:—

When a chain of 30 feet is used.

$\frac{1}{5}$th of a chain by $\frac{1}{6}\frac{1}{0}$th of a chain, or 9 square feet=1 cowrie.

4 cowries, or $\frac{1}{5}$th of a chain by $\frac{1}{5}$th, or 36 square feet=1 gunda.

20 gundas, or 4 chains by $\frac{1}{5}$th, or 1 chain by $\frac{4}{5}$ths, or 720 square feet=1 cottah.

20 cottahs, or 4 chains square, or 1 chain by 16, or 14,400 square feet=1 bigha.

When the pole is of 6 feet.

1 pole by $\frac{1}{4}$th, or 9 square feet=1 cowrie.

4 cowries, or 1 pole square, or 36 square feet=1 gunda.

20 gundas, or 20 poles by 1, or 5 poles by 4, or 720 square feet=1 cottah.

20 cottahs, or 20 poles by 20, or 5 poles by 80, or 14,400 square feet=1 bigha.

10. The English statute acre contains 4,840 square yards, and is subdivided into roods and perches; 40 perches making one rood, and 4 roods one acre. The perch of $16\frac{1}{2}$ feet in length and breadth contains $272\frac{1}{4}$ square feet, or $30\frac{1}{4}$ square yards, which, multiplied by 40, gives 1,210 square yards to a rood, and this again multiplied by 4 gives 4,840 square yards to the acre.

11. When the English statute acre is adopted, the system observed by professional officers should be followed. Thus, length and breadth of figures will be taken in Gunter's chains. A Gunter's chain measures 22 yards or 66 feet, and is divided into 100 links, each link being 7·92 inches in length. One chain, or 66 feet, is equal to 4 perches; so that one square chain is equal to 16 square perches, or the tenth part of an acre, and consequently 10 square chains are equal to an acre. Every superficial chain contains 10,000 square links, and every superficial acre

100,000 square links. If, therefore, the contents of a field is made up in square links, divide the number by 100,000, or (which is the same thing) cut off the last five figures, and the remaining left-hand figure or figures will give the contents in acres; the remainder being decimal parts of an acre, which multiplied by 4 and 40 will give the number of roods and perches respectively.

The table of square measure is as follows:—

144	square inches	=	1	square foot.	
9	,, feet	=	1	,,	yard.
30¼	,, yards	=	1	,,	perch.
40	,, perches	=	1	rood.	
4	roods	=	1	acre.	
640	acres	=	1	mile.	

12. When a pole or rod of 16½ feet is used, the calculations will be—

Rod.	Rod.	Sq. ft.	Sq. ft.		
1 ×	1, or	16½ ×	16½ =	272¼	square feet, or 1 square perch.
1 ×	40, or	16½ ×	660 =	10,890	square feet, or 1 rood.
4 ×	40, or	66 ×	660 =	43,560	square feet, or 1 acre.

13. A long pole should be used, and it should not be thrown by the hand of a single man—a practice which must fail to ensure correctness, but should be carried over the ground by two men, one holding each end, while a third person pitches a pin or arrow into the ground perpendicularly to the end of the rod.

14. The tables given in the appendix No. 2 will serve to facilitate the conversion of acres into bighas, and *vice versâ*.

15. Where a large establishment is employed, the Collector or Settlement Officer should instruct a few of the more intelligent amins, who should in their turn become the instructors of others; and no person should be employed as an amin till he has shewn that he thoroughly understands mensuration. The measurement must be made field by field. Contiguous fields, however, if consisting of land of the same description and held by the same ryot, may be measured together as one plot. The rules in Chapter VI on Surveys should be adhered to as closely as possible.

16. Whatever the nature of the measurements to be made, every Settlement Officer should provide himself with a sufficient stock of measuring instruments, such as chains, compasses, &c. Paper scales may be manufactured at a very trifling cost, and will prove as serviceable pasted on a board as those made of iron or brass. Should the compasses get out of order, such is the simplicity of their construction that they may ordinarily be repaired by a common blacksmith; otherwise they should be sent for repair to the Superintendent of the Mathematical Instrument Department at the Presidency. When the needle becomes

disordered the magnetic power may be restored by a few passes with a loadstone, with which the Settlement Officer should always be provided.

17. Applications for instruments must be submitted in the form and in accordance with the rules and regulations of the Calcutta Government Mathematical Instrument Department, which form an appendix (No. IV) to Chapter VI on Surveys.

18. It is of importance that the instruments required should be correctly described, according to the list contained in the rules and regulations alluded to in the foregoing clause, in order to preclude doubt or misapprehension. Such articles as drawing paper, quills, colours, and the like are supplied from the Stationery Office, and should not be included in these indents.

19. The headings of specimens of an amin's schedules (chitta) are given in appendices Nos. 3 and 3A. It should be borne in mind that these schedules are not intended to serve the purpose of the *first* settlement only. If carefully prepared, they cannot fail to be of much use for future settlements as well. With this view such information should be recorded as may be made available for a future occasion.

20. The form of chitta may be modified so as to suit local circumstances, but the modified form must be approved by the Commissioner before it is adopted. The notes appended to the forms will be a guide to the character of the information which it is designed to record under the varying circumstances there referred to.

21. From the schedules or chittas abstracts (khatians) and a rent-roll (ekwal) must be prepared in the forms given in appendices Nos. 4, 4A, and 7. When the lands of a village are held by talookdars, a second abstract and rent-roll in forms Nos. 5 and 8 must be prepared, showing the lands belonging to each talook. So also when an estate is composed of talooks, some of which have lands in several villages, the forms in which the distribution of the lands of each talook should be shown are those numbered 6 and 9 in the appendix. Besides these papers the amin must furnish a general abstract (terij) in form No. 10, and a report, arranged under different headings (form No. 11), accompanied by a khasra map of the lands measured by him, prepared as far as possible according to the rules given in Chapter VI on Surveys.

22. Amins should be paid by the month rather than by contract, unless the former method should greatly enhance the cost of measurement. No invariable rule is enjoined in this respect. The practice of paying by the piece being so generally prevalent and so much approved need not be wholly abandoned; but the Settlement Officer should exercise his judgment as to the arrangement best suited to the work in hand.

23. No fixed rates can be laid down for contract work where that mode of remuneration may be adopted. The Settlement Officer will determine the rate according to the circumstances of the case. Lands widely scattered in patches cannot be measured at the same rate as compact alluvion; but whenever the expense exceeds Rs. 2 per 100 bighas, or Rs. 6 per 100 acres, an explanation must be submitted with the statements prescribed by clause 6 of section I.

24. The amins must not be kept many months in arrear. If their pay is issued with regularity, there never will be occasion to make advances; but in job work two-thirds of the rate of pay authorized for salaried amins may be advanced monthly to each person employed, subject to adjustment on completion of the measurement.

25. When many amins are employed, unless they act immediately under a Deputy Collector, there should always be a superior officer (styled an Inspector) over them, receiving not less than Rs. 25 per mensem.

Rules for Cadastral Survey and Measurement of the Khordah Estate by the Settlement Party.

[See Clause 4 above.]

I.—When the skeleton maps of village boundaries on the scale of 32 inch = one mile, have been received from the Professional Surveyors, the Settlement Officer is to consider and decide the area to be assigned to each Deputy Collector's party.

II.—The whole area to be measured should be divided, as far as may be, into three equal compact parts of about 75,000 acres (117 square miles) each. One part to be assigned to each separate Deputy Collector.

III.—The Deputy Collector's main camp should be in some central place within the area under survey by his amins. The amins should be concentrated as much as possible.

IV.—The Survey Department sheets on which the fields will be surveyed and mapped contain an area of 292·5 acres. They will form convenient sized blocks for each settlement amin to work on. The area contained in these sheets will also be sub-divided into smaller sections by theodolite lines and stations running through the village,* fixed by the Professional Survey Department. The amin must complete one sheet before he commences work on a second.

* The surveyors shall have theodolite stations and lines on or near the common margins of sheets when one village is plotted on two or more sheets.

V.—The area assigned to each Deputy Collector should be divided into five sub-circuits. Each sub-circuit to be under the charge of a peshkar. The peshkars should visit every amin once a week at least, and test his work. Not less than 10 per cent. of the work should be thus tested.

VI.—Before commencing the actual measurements and khasra work of fields, the amin should run lines from and to the fixed points given by the Professional Surveyors, constructing a net-work of triangles, with sides of about ten chains in length. When measuring the sides of these triangles,

all field boundaries crossing the lines shall be carefully noted on a rough sketch made on country paper, and also plotted on the plan of the village. The whole plan or sheet will thus be subdivided into numerous small triangles, and accumulation of error from building up field upon field be obviated.

VII.—Ten amins should be employed under each peshkar. The amins must fill in the khasra and khatian on the spot. The khatian should be written out daily as the measurement proceeds, and should on no account be allowed to stand over till the measurement of the village is completed. The khatians should be signed by the ryots before the amin leaves the village; but in order to guard against the possibility of the amin's compelling the ryots to sign the chittas or khatians against their will, the Deputy Collector should have the bhian signed in his own presence.

VIII.—The amins must plot the fields on the plans and compute the areas field by field as the measurement proceeds. The maps need not be inked in on the spot. This will be done in the Settlement Office.

IX.—All entries in the khasras and other records should be written in black ink. If mistakes be made the pen should be drawn through the original entry and the correction should be written with red ink, and should be initialed by the officer who makes the correction.

X.—The pages of the khasras are to be totaled daily.

XI.—After each plan or sheet has been measured, and the details have been tested and corrected on the spot, the plan should be sent to the Settlement Office, where it will be inked in, and where the areas will be tested and traces made on vellum.

XII.—As soon as this is done a trace should be sent to the Deputy Collector.

XIII.—Fields, and such sub-divisions of fields as require to be separtely settled, are to be measured by amins or field-measurers in the khasra method—that is to say, by measuring the four sides and the diagonals of the field if quadrilateral, or if the field be irregular in shape, by dividing it into convenient portions, either quadrilateral or triangular, and measuring their sides by intersections or by offsets.

XIV.—Each homestead in the village sites should be separately shewn on the map and should have a separate number. If the scale adopted for field measurements should not permit of this being done, the village site should be measured in one block. In this latter case a separate map of the village homesteads should be made on a scale sufficiently large to permit of each separate homestead being clearly and separately shown on the map.

XV.—Fields shall be numbered consecutively right through the village, commencing from the north-west corner where practicable.

XVI.—When subsequent to the survey, the plotting, and the numbering of fields, two or more fields are found to have been clubbed, and a division for any purpose is necessary, the original numbering shall be retained and the additional number of the field should be added below it. Thus, if 6 be the original number of a field which it is found necessary to sub-divide, and 629 be the last number of the khasra and the plan of the village, the sub-divisions should be numbered $\frac{6}{630}$, $\frac{6}{631}$, &c., &c.

XVII.—Each separate field requiring to be separately settled should have a separate number in the map and khasra.

XVIII.—The field areas shall be calculated by the amin on the spot, either with the acre comb, or by actual calculation from the length and breadth, distances and diagonals, as the Settlement Officer may direct.

XIX.—The difference between the summation of fields and traverse area of each village should not exceed two per cent. It is to be remembered,

however, that the agreement of the summation of fields and traverse area on this system is not meant to be a test of the accuracy of the field measurements. They must be tested by actual measurements (purtals) on the ground. The agreement between the summation of fields and traverse area only indicates that the detailed arrears have been correctly computed, but it does not in any way show that the measurements were correctly made.

XX.—When offset measurements are resorted to, they should not exceed two chains in length.

XXI.—The position of trees, and other objects forming land-marks, should be carefully measured and mapped.

XXII.—Large patches of waste may be divided into blocks for convenience of consecutive numbering.

Check or Purtal.

XXIII.—The peshkar on the occasion of each visit to an amin must check the work done by the amin up to the date of his visit. The purtal may be on either of the following systems:—

First system.

XXIV(*a*).—The measurements and plans of the amins may be checked by running lines across the work done by the amins, from one fixed point to another, and noting if the field boundaries intersected by the purtal line agree with those shown on the amin's plan. Where errors are found, they must be corrected on the spot and reported to the Deputy Collectors.

(*b*).—On this system the peshkars must check not less than five per cent. of the area computations of the amins.

Second system.

XXV(*a*).—The test or purtal is to be the measurement of direct lines between fixed points, and the *complete survey* and khasra record of each field through which these lines may pass.

(*b*).—The purtal measurements are to be plotted in the field, the measurements of the sides of the fields being entered on the plan itself, and the khasra record in the form prescribed.

(*c*).—Immediately after the measurement of a purtal line the amin's plan is to be compared with it, and all the purtal plans by peshkars are to be forwarded weekly to the office of the Deputy Collector for record, with a report of the result of the comparisons and the measures taken to correct errors.

(*d*).—On this system not less than 10 per cent. of the fields surveyed by the amin are to be tested by the peshkars.

(*e*).—The purtal plans, after completion, are to be traced on tracing cloth (vellum), and a comparison made with the sectional plan of the village. The result of the comparison will then be noted on the purtal plan by the Deputy Collector, and an order at the same time entered at the passing of the plan or otherwise. These purtal plans and tracings are to form part of the village records, and a certain percentage of them should be examined by the Settlement Officer on the occasion of his visits to the camps of Deputy Collectors.

XXVI.—All khasra entries of the fields crossed by the purtal lines must also be checked by the peshkars, who must put their initials in the column of remarks for each field they have so checked.

XXVII.—In the weekly and monthly returns the peshkars must distinctly show (in the manner prescribed by the Settlement Officer) how much, and what description of work they have tested and passed as correct.

XXVIII.—After each section or sheet of a village is filed in the Deputy Collector's office, it must be finally purtalled by himself, or, under his direction, by a trustworthy officer, on either of the systems which are prescribed above for the peshkar's purtal.

XXIX.—If a Deputy Collector is unable himself to purtal the work in any section, and finds it necessary to depute a selected peshkar to do so, in such cases special precautions must be taken that they do not have access to the plans lodged in office, and the lines to be measured by the peshkars should invariably be selected by the Deputy Collectors. The lines selected may be made known to the peshkars by means of tracings or sketches on rough paper, of the theodolite stations of the sections, on which tracing the line to be purtalled should be sketched.

XXX.—Every purtal line should be shown in the plans, peshkar's purtal lines being shown by blue dotted lines, and the Deputy Collector's purtal lines by firm blue lines.

XXXI.—The percentage of fields purtalled by the different agencies should be shown in the monthly and annual reports.

XXXII.—The Settlement Officer should draw up a set of detailed instructions as a guide to the amins for filling in the khasra and other forms.

XXXIII.—The detailed instructions drawn up by the Settlement Officer with the forms should be submitted to the Board of Revenue for approval. When approved by the Board, these detailed instructions should be copied by every amin with his own hand, or they should be printed, and a copy should be given to each amin.

Instruments.

XXXIV.—Every peshkar and every amin should be furnished with a plane-table with tripod, a pair of drawing compasses, a Gunter's chain, and scales for measurements and for areas. Deputy Collectors and peshkars should also be supplied with optical squares for purtal measurements, and each peshkar should have two plane-table site rules for the use of the amins of his party when village sites are being measured.

Pay of Amins.

XXXV.—Amins are to be divided into four grades—

1st	grade,	Rs.	23
2nd	,,	,,	18
3rd	,,	,,	15
4th	,,	,,	12

per month.

XXXVI.—The Settlement Officer to arrange his establishments according to the exigencies or emergencies of the work and the seasons of the year, keeping strictly within the budget allotments, and to appoint, dismiss, promote, or degrade peshkars, amins, mohurirs, or chainmen, as may be necessary. Provided that every change from the sanctioned scale of appointments in classes, such as amins, mohurirs, &c., shall be reported to the Commissioner for sanction before being carried out, excepting such increase of numbers in the lower grades of any class of appointments which may be compensated for by reduction of numbers in the higher grades of the same class so as not to increase the aggregate salaries of such class.

XXXVII.—An amin is expected to complete 300 acres per month, and should certainly complete not less than 250 acres.

XXXVIII.—The conventional signs used by the Revenue Survey Department to show topographical details should, as far as possible, be adopted.

XXXIX.—It is not necessary that hills should be drawn on the maps. It will be sufficient to write the word "hills" in the space occupied by hills in the maps.

Section IV.—Testing of the Measurement.

1. Measurements conducted by an amin, canoongo, or other inferior officer, must be tested by the Settlement Officer, who, by measuring a few fields in different parts of the estate, will be able to form a tolerably correct opinion of the general character of the work. The result of the scrutiny should be recorded in form No. 12. In the event of complaints of incorrect measurement being preferred, the Settlement Officer should, of course, subject to particular investigation the fields which form the subject of complaint. In very petty estates the measurements may be tested by a canoongo, or such other competent ministerial officer as the Collector may depute, provided always that the testing is done by some other than the measurer.

Note.—When more than one estate, or portions of more than one estate under settlement, are in the same village, the measurement of all can be tested at the same time; the test in that case should be rather so many plots per cent. (say 5 per cent.) than a few fields in each estate, for each estate may often not contain more than a few fields.

2. Remeasurement should not, as a general rule, take place when the amount of error is below 10 per cent.; but in this respect much must be left to the discretion of the Settlement Officer. Error, even when exceeding 10 per cent., may sometimes, especially if caused by miscalculation of areas or oversight, be remedied without resort to actual remeasurement; but should there be reason for suspecting wilful error, remeasurement should be undertaken however small the amount of apparent error may be.

Section V.—Determination and Record of Rents.

Rents of Ryots.

1. After the measurements and classification of land have been completed and recorded, the duty of the Settlement Officer will be to assess the rents which shall be recorded as demandable under Bengal Act VIII of 1879—*first* from the ryots, *secondly* from the under-tenants.

2. By section 2, Regulation IX of 1833, so much of Regulation VII of 1822 as prescribes that the amount of revenue to be demanded shall be calculated on an ascertainment of the quantity and value of actual produce, or on a comparison between the cost of production and value of produce, was rescinded. Referring to this provision, the Board remarked on 12th November 1833, that the only safe and practical foundation for the calculation of the public revenue was the rent *actually paid* by the several tenants, of whatever class or description, and that when it was found impossible to obtain this information in the estate under settlement, the rent paid for land of the same quality and under

similar circumstances in the adjoining estates was the best criterion. Since these instructions were written, however, circumstances have changed, and owing to the rapid development of the country and the difficulty which besets the attempt to raise the rents which are paid by ryots, it is frequently found that neither the rents which are actually paid on the estate under settlement, nor those paid in adjoining estates, approach to what is fairly and equitably demandable under existing circumstances. In such cases the rents to be recorded as demandable in the settlement proceedings cannot be determined by comparison with the rents actually paid.

3. Section 5, Bengal Act VIII of 1879, requires that the rent recorded as demandable from each ryot shall, except as otherwise provided in the Act, be in accordance with the general rates sanctioned, or subsequently approved for adoption in the settlement, by the Revenue authorities from time to time empowered in that behalf by the Lieutenant-Governor.

4. In every case it will be necessary for the Settlement Officer to draw up a careful proceeding, in English if possible, discussing fully the general rates of rent which he would adopt for each description of land, and justifying them.

5. Where the proposed rates can be justified by reference to rates which are ascertained to be actually paid on the estate itself, or in the neighbourhood for similar lands, this will afford the simplest ground. It will only be necessary carefully to specify the rates so found to exist in each neighbouring estate, the character of the enquiry made, and the evidence by which those rates were established.

6. But where the general rates proposed to be adopted are selected on other grounds, such as the principle of taking a certain proportion of the price of the average produce as rent, or a comparison of general prices of agricultural produce as found to prevail, with the prices which prevailed at or about the time when rents on the estate were last generally adjusted, a most careful and minute record must be made of the enquiries by which the Settlement Officer has arrived at each of the data by which he justifies his proposed rates, such as the estimated average ordinary produce of the land; the estimated average price of such produce; the prices which prevailed at the last settlement or when the rents were last generally adjusted on the estate, &c.

7. Too great care cannot be taken in conducting the inquiries on which the selection of rates is founded. A mistake must be injurious either to the Government or to the ryots. The inquiries made, whether on the estate or in neighbouring estates, should be recorded with such particularity as to show the reasons which guided the Settlement Officer in the selection of the rates, and to enable the sanctioning authorities (who have no opportunity of seeing the land or holding local investigations) to

form their own opinion on the propriety of the rates. For instance, in distributing the land into different sorts, it should be mentioned with reference to what standard the classification has been made; whether, that is, with reference to the land in the village under settlement, or to that in the pergunnah, or to that of the estate generally. The Board has had occasion to notice that the data on which rates are fixed are very inadequately set forth in settlement reports. In some cases it has been thought sufficient to justify the rates proposed by comparison of their average incidence with the average incidence of rates for all classes of lands in adjoining estates or villages. This may prove altogether fallacious. The rates proposed to be adopted must be justified much more precisely.

8. In appendix 13 will be found some instructions which were given by the Board for the determination of rates and the preparation of the rate report in the Khordah estate. They will serve as a guide for the preparation of such reports generally.

9. It should always be borne in mind by the Settlement Officer that his business is not to determine the highest rate which the land may pay for a year, but what can be paid with regularity in average years. It especially behoves him not to conclude too hastily that what appears to be an appropriate assessment is actually so. Fertility of soil is not the only circumstance which regulates the power of land to pay rent. The demand for land or labour, as affected by the denseness or otherwise of the population, the salubrity or inclemency of the climate, and the abundance or scarcity of good culturable soil in the vicinity, must all be taken into account.

10. With reference to the provisions of section 5, Act VIII (B.C.) of 1879, the Lieutenant-Governor has empowered* the Revenue officers mentioned below, respectively, to sanction, or subsequently to approve, general rates of rent for adoption in settlements of the different classes specified: and Settlement Officers must submit their rate reports for sanction accordingly:—

* Vide *Calcutta Gazette* of 11th June 1879, Part I, page 544.

I.—Regular settlements in which the number of ryots whose rents are to be recorded under the Act does not exceed 200.	The Collector or other officer specially empowered by the Government to exercise the powers of a Collector on this behalf.
II.—Regular settlements in which the number of such ryots exceeds 200 but does not exceed 400.	The Commissioner of the Division.
III.—All other classes ...	The Board of Revenue.

CIRCULAR ORDER, SLIP No. 2, JANUARY 1883.

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1. The following instructions are issued with the approval of Government for the guidance of all officers employed in re-settlements :—

I.—Without the special permission of the Government, the rent of any one ryot, or of the holders of any one ryoti holding, during any one year of the currency of a settlement, shall not be raised above the sum which would be double of the rent previously paid on account of the holding. The most obvious reason for seeking for such permission would be that it can be clearly shown by comparison of the results of present measurements with the records of a previous settlement or other papers, that the area of lands actually held by the ryot is more than double the area which he held when his rent was last adjusted.

II.—Nor shall the revenue or rent demandable from a ryot, or from the holders of any one holding as above, in any one year in any case, exceed the revenue or rent payable by such ryot in the preceding year by more than 20 per cent., so that when the total enhancement made at the settlement amounts to 100 per cent. on the rent previously paid, the maximum rent will in no case be demanded in less than five years.

III.—In ordinary cases, the period of progressive rise to a rent which is double the rent previously paid, should extend to ten years.

IV.—In all settlement proceedings reported for the confirmation of superior authority, it shall be certified that the provisions contained in this circular have been adhered to in preparing the jummabundis of revised rent payable under the new settlement.

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2. The following extract from a letter from the Board to a Commissioner, regarding the accrual of occupancy rights to ryots, is also published for general guidance :—

"The district officer notes in the margin :—'The ryots do not understand the right of occupancy used in its legal sense.' You have not noticed this important question. I am to remind you that it is no longer open to the manager or local officers to discuss the policy of 'allowing ryots to acquire a right of occupancy in their holdings.' The policy has been fully adopted, both by the Legislature and by the executive Government, that it is good that ryots should have the right of occupancy. If, as the district officer says, the ryots of this estate 'do not understand the right of occupancy used in its legal sense,' the sooner he causes it to be explained to them the better. The Board expect that the officers engaged in the present

In applying the above rules, those ryots only will be taken into account who are entitled to have their rents recorded under the Act. Subordinate tenants holding under such ryots, whether known as korfa ryots or by any other name, need not be taken into account, even though the Settlement Officer may, for statistical or other purposes, record in his proceedings the rents which are actually paid, or which he considers might fairly be paid by such subordinate tenants.

11. The general rates for ryots having thus been sanctioned and approved, the Settlement Officer will proceed to apply them by calculating the rent payable by each ryot on the land which he holds. In so doing the general rates should not be rigidly and mechanically applied to every field. In ryotwari assessments, such as are ordinarily made in Bengal, the most minute attention to local advantages and disadvantages is indispensable. Inferior land in an advantageous position will sometimes be found paying higher rent—*i.e.* to be deemed more valuable than better land less favourably situate; land in the middle of a plain, in every respect the same in quality as land on its edge, may be found paying double the rent of the latter because less exposed to trespass from cattle. So also land near a village may be found paying more than land of the same description at a distance from it. In assessing, full weight should be given to all such circumstances affecting the value of the land.

12. The rapid extension of the growth of new and valuable staples of late years gives particular importance to the orders of the Court of Directors, dated the 12th April 1837 (appendix No. 14). Assessments should invariably be fixed according to the value and capabilities of the land, and not according to produce.

13. Where it has been the practice to let the land lie fallow to recruit, either on account of the natural poverty of the soil, or of its natural fertility having been impaired by constant crops for a long series of years, provision should be made accordingly in the assessment—that is, land lying fallow should be left unassessed. If a ryot cultivates five bighas, one of which is always left fallow, then, if the rate of land in cultivation is one rupee per bigha, he should be assessed Rs. 4 for his five bighas, or at the rate of 12 annas 9 pies per bigha.

14. When rents have been collected in kind, however inconvenient the system may be, it must not be inconsiderately superseded by a money rental. If liberal terms of exchange are allowed, the ryots in most places will probably agree to the substitution of a money assessment; and some sacrifice even may be submitted to for the attainment of so desirable an end. But should commutation be unavoidable, the rate and terms of payment and proportion of crop to be delivered, with every other condition, must be clearly specified.

15. When there are minerals, only the rents of mines existing at the time of settlement are to be treated as an asset.

16. When the standard bigha differs from the local bigha, a corresponding adjustment of the local rates, whether by reducing or increasing them, must be made.

17. The above rules for determining the rents of ryots are of course not applicable to holders of mokurari and istumrari ryotti tenures, or other ryots who are protected by law against enhancement.

Rents of Under-tenants.

18. Besides the rents of the ryots, it will be the duty of the Settlement Officers to record the rents demandable from the under-tenants, or intermediate tenure-holders, with reference to section 7, Bengal Act VIII of 1879.

19. In accordance with that section the Settlement Officers will first determine whether the tenure is binding against the Government, or whether it is only binding against the zemindars.

20. Careful discrimination will sometimes be required in distinguishing between ryots and under-tenants with reference to the above Act. It may be found on examination that tenants who at first seem to occupy the position of intermediate holders (the under-tenants of the Act), and who are locally known by titles which imply such a status, are really ryots who are entitled to have their rents determined and recorded under section 6, and not under section 7 of the Act. Such are found to be some of the haoladars of the Eastern districts, who are merely jangalburi ryots, the holding having originally consisted of uncultivated land taken up by them for cultivation, and which has since been reclaimed and cultivated by their agency, either directly or through subordinate cultivators known as korfa ryots. In such cases the ryot is entitled to have his rent dealt with under section 6 of the Act, and it may be that he will be found entitled to hold at a privileged rate below the general cultivating ryot's rate. The names of the subordinate tenants holding under such ryots, and the details of the land held by such, should be recorded in the settlement proceedings, but the Settlement Officer cannot go below the ryot himself in fixing the rents which will be demandable from such subordinate tenants. He may, for statistical purposes, or for the purpose of fixing the superior ryot's rent or otherwise, find it expedient to make a record of the rent which is actually paid, or which he considers might fairly be paid, by the subordinate tenants; but such record will not have validity under section 10 of the Act, and will be in no way binding either on the ryot or on the subordinate tenant, and whenever such details are recorded, this should be clearly specified in the proceedings.

21. When the Settlement Officer has found that the tenure of an under-tenant is binding as against the Government, he will proceed to ascertain the gross rental which has been recorded as payable to him from all the ryots and subordinate under-tenants (if any) who are included in the tenure, and to determine the rent of the under-tenant so as to leave him a fair margin of profit on such gross rental. The law requires that his rent shall be fixed at an amount which shall not be higher than the gross rental *minus* 10 per cent., but it should be borne in mind that this is only a legal maximum. It will only be necessary to fix the under-tenant's rent so high in cases in which a series of under-tenants with rights binding as against the Government are found existing between the Government or the zemindar, and the ryot, each of whom is entitled to his share of the profit before the rent reaches the zemindar or the Government treasury. Ordinarily the Settlement Officer will determine what is a fair rent for the under-tenant to pay with reference to the character of the tenure, the rate of profit allowed to him at previous settlements, and all other circumstances of the case. A profit of 20 or even 25 per cent. on the gross rental of his tenure will often be found to be no more than what the under-tenant is fairly entitled to.

22. In temporarily-settled estates the property of individuals, tenures created by the proprietors to extend beyond the period for which the settlement of land revenue has been made with the proprietors, will not ordinarily be binding against the Government, so as to oblige the Settlement Officer to recognize the arrangements in so far as it may affect the revenue demand which might be assessed on the estate; but if Government officers have at previous settlements recognized such tenures as valid, they will thereby have become binding on the Government.

23. In estates which have become the property of Government by escheat, and in which the Government has only succeeded to the rights of the late proprietor, all tenures which would have been binding on the late proprietor will be binding on the Government.

24. In estates purchased by Government at a sale for arrears of revenue, the Government will exercise the same rights of voiding tenures as any private purchaser.

25. In respect of tenures which are not binding upon the Government, the Settlement Officer will determine and record the rents payable under clause (*c*), section 7 of Act VIII (B.C.) of 1879. In such cases he will act to the best of his judgment in dividing the profit, which remains after deducting the Government revenue demand from the gross assets, fairly between the zemindar and the under-tenants of each grade, if there are more than one. But under section 10 of the Act the rents recorded by the Settlement Officer in respect of this class of under-tenants

are liable to be varied at the discretion of the Civil or Revenue Court in which they may be contested under that section.

26. When a Settlement Officer finds tenures on a Government estate which are invalid from want of authority in the person who created them, he need not necessarily set them aside. The creation of the tenure may have been *bonâ fide* for the good of the estate (as where jungle tracts have to be cleared and brought into cultivation), and the under-tenant may have done good service. In such cases the tenures may be recognized and confirmed, but the sanction of the Commissioner will be required.

Section VI.—Record of Rights.

1. The rights of under-tenants and of cultivators are to be carefully recorded as required by clause 1, section 9, Regulation VII of 1822; but it must be borne in mind that the law only sanctions the record of actually existent and acknowledged or established privileges, and not the creation of new ones.

2. The grant of pottahs is a matter of great importance. They should be given to all ryots in Government estates as a matter of course if the ryots desire it. They should also be given in estates which are held khas or let in farm in consequence of the refusal of the proprietors to accept the settlement. The term for which they are granted must depend on circumstances. The object to be kept in view is to afford full encouragement to the spirit of improvement. When the ryots are persons of some substance, and the land is in such a condition that no further improvement is to be looked for without the outlay of capital, leases should be long in order to encourage outlay. So also when the land is overrun with jungle, and much labour is necessary to clear it, long leases will be proper. On the other hand, if the ryots are poor, and there is neither inclination nor power to improve the land, the engagement should be short.

3. In estates other than those which are the property of Government, or which are held khas, or farmed in consequence of the recusancy of the proprietors, the Settlement Officers will not give pottahs; but protection may be afforded to ryots by giving effect to the provisions of clause 1, section 9, Regulation VII of 1822, which enjoins that a specification of the holding or tenure of every ryot, and of the rent assessed on it, shall be recorded in the settlement proceedings, and a copy of such recorded specification of his holding and rent given to every ryot willing to take it.

4. Section 13, Bengal Act VIII of 1879 provides that rent recorded in settlement proceedings shall not be liable to enhancement until ten years shall have elapsed from the date on which the settlement took effect, or until the period of the settlement shall have expired, whichever may first occur.

5. The above rules in regard to the terms for pottahs do not, of course apply where ryots have rights to hold the lands at fixed rates.

Section VII.—Disposal of Claims to hold Land Rent-free or at fixed Jamas.

1. With regard to resumptions, lands that have been occupied for 60 years without payment of revenue cannot be assessed, but are protected by limitation. The onus of proof is on the person claiming to hold revenue-free, but when it is practically certain that no revenue has been paid since the permanent settlement, no resumption proceedings should be instituted. In the case of alluvial accretions a different procedure based on a periodical survey is prescribed. Hence resumption proceedings for the purpose of declaring lands which are held free of revenue to be liable to pay revenue, will in future be very rare indeed, it has not therefore been thought necessary to reproduce the rules. The memorandum of the Secretary to Government in the Territorial Department of 18th August 1825, which formed an annexure to those rules, is, however, reprinted as appendix A, as it may be useful in deciding on the powers of different resumption authorities to whose proceedings reference may be made—*vide* paragraph 21 of the memorandum.

The rules passed by the Supreme Government on the 17th November 1840, "for the guidance of officers prosecuting public claims upon tenures held without payment of revenue," are also reprinted in appendix D which formed Chapter XVII of the old edition of the Board's Rules.

2. Proceedings to resume and assess holdings which are found to be held without payment of rent, or as mokarari, or invalid tenures in estates under temporary settlement, or resumed, or purchased for Government at sales for arrears of revenue, should be taken under Regulations IX of 1825 and II of 1819.

3. The Settlement Officer should issue the notice prescribed by clause 2, section 5, Regulation IX of 1825, in all cases where there is reason to believe that such tenures exist. After the expiration of the term specified in the section, the Settlement Officer should take up the claims in the manner enjoined by law, and unless himself empowered to decide them, prepare the cases carefully for the Collector.

4. In the investigation of such cases regard must be had to the rules passed by Government on the 17th November 1840, printed as appendix D.

5. If the rent-free or mokarari title appears to be unimpeachable, the facts should be reported to the Commissioner, who will

review them and record a proceeding, which will form part of the settlement record. If the Commissioner's proceedings confirm the Settlement Officer's or Collector's conclusion, no further proceedings will be taken—the tenure will be admitted to be rent-free or mokarari.

6. If, in the opinion of the Settlement Officer or Collector the tenure is invalid, he shall report the case for the orders of the Commissioner, and on receipt of orders confirming his decision, he shall proceed to assess it under section 22, Regulation II of 1819, as modified by section 10, Regulation III of 1828. (Under Regulation I of 1829, the Commissioners exercise the powers conferred on the Board by the above-quoted Regulations.)

7. No tenure should be brought under assessment in the course of settlement proceedings where the facts shew that a civil suit for resumption would be barred by limitation.

8. No tenure therefore which has been held rent-free, or at a fixed rent, since the permanent settlement, can now be assessed, and no resumed tenures therefore are entitled to the favourable terms of settlement prescribed by clause 2, section 8, Regulation XIX of 1793. If in any case, however, the Collector thinks that favourable rates of settlement should be granted to the holder of a resumed tenure, he should report specially for the order of the Commissioner.

9. In escheated, forfeited, and other estates, where Government steps merely into the rights of a former proprietor, the provisions of clause 6, section 2, and the thirty-three* following sections of Regulation VII of 1822, are made applicable by clause 2, section 2, Regulation IX of 1825; but the provisions of that Regulation and of Regulation II of 1819 cannot be employed in such estates for the resumption of rent-free and other tenures under 100 bighas. The Collector must in such cases proceed by civil suit, and the onus is on him to shew that at some time since the permanent settlement the tenure formed part of the mâl assets of the estate, and that the suit is not barred by the law of limitation.

10. The resumption *for* Government of tenures over 100 bighas found included in such estates must also be effected by regular suit.

11. Under section 29, Act IX of 1871, at the expiration of the period limited by that Act to any person for instituting a suit for the possession of land, his *right* to such land becomes extinguished. In any estate therefore where Government succeeds only to the rights of a former proprietor, it has no right to sue for resumption in cases where its predecessor in estate was barred.

* NOTE.—Section 27 of Regulation VII of 1822 has been repealed by Act XII of 1876—*vide* also clause 11, section II of this chapter.

"On the occurrence of resumption cases in settlements on a small scale, it will be sufficient to enter them in Register 8 of Miscellaneous cases. The third heading of that register (Abstract of case) will admit of all the details which are now shown in the headings of Register 3 being exhibited. As the Board's sanction to the institution of resumption proceedings is no longer required, heading 6 of Register 3 need not be reproduced in the 'Abstract of case.' When settlement proceedings are undertaken on a larger scale, it will be desirable to make a separate statement, in the form of the present Register 3, of the resumption proceedings conducted in connection therewith." 1-3-88.

12. In settling estates purchased at sales for arrears, the Government has the same powers of voiding under-tenures that any other auction-purchaser has.

Section VIII.—Provision for Police, Roads, Patwaris, &c.

1. In the settlement of some estates it may still be necessary to provide for the performance of the duties incumbent on zemindars generally, of giving notice of the occurrence of offences against the law, and aiding the police in the apprehension of offenders. The Settlement Officer must in such cases make an adequate provision for the maintenance of such subordinate officers as may be required for this purpose. Ordinarily, however, the provisions of recent legislation, such as Bengal Act VI of 1870, make this unnecessary.

2. Where a special provision for village police is necessary, the Magistrate will on application inform the Settlement Officer whether the provision should be in land or money, and what number of individuals are required for each village. On receipt of this information the Settlement Officer should assign about three acres of average land to each chowkidar and an acre to each bullahir if the subsistence is required to be in land; and three rupees a month to each chowkidar and one rupee to each bullahir if in money. In the former case the Settlement Officer should furnish the Magistrate with a statement of the numbers assigned to the fields in the map and khasra.

3. With reference to the provisions of Bengal Act VIII of 1862 no provision need be made in Government estates any more than in estates the property of private individuals, for the performance of the district postal service. Under the Act, if the estate is farmed, the rate is payable by the farmer.

4. It is unnecessary to make any provision for roads in the settlement, these being now constructed from District Road Funds, or contributions from the Estates' Improvement Fund; but in revising settlements the Settlement Officer must bear in mind the relief given by remission of the one per cent. formerly paid by settlement-holders on this account.

Section IX.—Determination of Assets, Allowances, and the Land Revenue Demand.

1. The land revenue demand will be assessed on the assets of the estate, which will consist of the aggregate of the rents recorded by the Settlement Officer as demandable (1) from all the ryots whose holdings are not included in tenures which are binding on the Government; (2) from all dependent talookdars

and under-tenants of the first degree whose tenures are binding on the Government.

Any deductions which may be necessary under Rule 7 below must be made from the assets before the revenue is assessed upon them.

2. Parcels under 50 bighas in one village released from assessment under Government order dated the 26th January 1841, must, under the ruling of Government of the 5th June 1843, continue excluded from the settlement of the rest of the tenure, so as not to be regarded as forming a part of it.

3. In an estate the property of Government the entire assets, as described above, will be at the disposal of Government, either to take as the land revenue demand, or to divide with any person with whom a contract arrangement may be made for the collection of the rents, in which case the land revenue demand entered in the revenue-roll or towjih will be the assets *minus* the allowance which is made to such person to cover the risks and costs of collection, and for his own profit.

4. In estates other than those which are the property of Government, the land revenue demand will be assessed by deducting from the assets the allowances to which the proprietor, or the person having a right to settlement, is entitled under the orders of Government for the time being in force.

5. The allowances to be granted to settlement-holders and farmers of estates hereafter settled or let in farm (not being cases covered by Rule 2 below in section XI) have been fixed by the Government as follows:—

(1)—In Government estates settled with tenure-holders or with one or more principal ryots as representatives of the rest, or with a farmer, when, under special circumstances, settlement with a farmer is rendered necessary, 20 per cent of the gross assets should be allowed for collection expenses and farming profits.

(2)—In resumed estates settled with the proprietors a consolidated allowance of 30 per cent. should be given for collection expenses and proprietary allowance.

(3)—In estates let in farm in consequence of the refusal of the proprietors to accept settlement, a consolidated allowance of 20 per cent. should be given for collection expenses and farming profits, and 10 per cent. should be allowed as malikana to the proprietor.

6. If in any particular case, looking to the allowance hitherto made in the particular estate under settlement, or for any other

besides this consolidated allowance to the farmer

any authorised allowances such
as those for embankment repairs &c

good reason, the allowances for collection expenses as fixed above appear to be unduly high, the Board, on the recommendation of the Commissioner, may at their discretion reduce the allowances. It is, however, desirable that in all cases the allowances should be liberal, and such as to content the farmer or proprietor concerned, and render his attempting to levy irregular exactions unlikely.

7. It is to be observed that the consolidated allowances under the above rules are to be calculated upon the assets of the estate after deductions have been made ~~for patwaris' fees, and for any other items falling under the heading of "Other expenses, if any~~." Under section 5, Regulation VII of 1822, the 10 per cent. allowance for malikana, in the case of proprietors refusing settlement, must be calculated on the net amount realized by Government—*i.e.*, on the assets after deducting the consolidated allowances for farming profits and cost of collections.

Section X.—Selection of Settlement-holders.

1. It is the duty of the Settlement Officer to determine with whom the settlement shall be made, and to adjust the terms, subject to revision by the superior revenue authorities.

2. The mode of dealing with Government estates is explained in Chapter III (Government Estates), volume I of Board's Rules.

3. The former proprietors of estates purchased by Government are not to be admitted to settlement, unless it should clearly appear that the sale of the estate was not caused by any oppression or mismanagement on their part.

4. In farming Government estates, the Settlement Officer should exercise his discretion as regards the requisition of security, with due reference to the means and character of the farmer. When the farmer is a person of known integrity and substance, the security may be dispensed with. The practice which prevails in some places of demanding a deposit of a year's rent as security is approved, especially in the case of small farmers. Sums due from farmers and their securities are recoverable under the provisions of Bengal Act VII of 1868.

5. The settlement of temporarily-settled estates the property of private individuals should of course be made with the proprietors.

6. The settlement of resumed lakhiraj estates should, as a general rule, be made with the proprietors. In the Behar districts, where the interests of two parties require to be adjusted—namely, the proprietors and the lakhirajdars—the settlement should be conducted under the rules given in appendix B.

7. Resumed towfir should be settled at full rates with the party who may prove his title thereto.

8. The settlement of resumed alluvion should be made with the proprietor of the estate to which it is an increment. Such settlement is to be in all cases temporary. Whenever settlement is not made with the owner of the proprietary right, he is entitled to malikana.

9. When all the subordinate arrangements for settlement have been completed, the Settlement Officer should procure the attendance of the person *entitled* to settlement, and call upon him to sign the kabuliyat, or state in writing his objections. These objections, if any, must receive consideration, and be removed if practicable; but should they be such as are not entitled to attention, the reasons for rejecting them and otherwise disposing of the estate should be recorded.

10. When it is found necessary, in consequence of the recusance of the party entitled to settlement, to engage with other parties for the payment of the Government revenue, the preference should be given (1) to a farming settlement with one or more of the head ryots on the estate; (2) to direct management by the Collector; (3) to a farming lease to an outsider.

11. It occasionally happens that the duty devolves upon a Collector of making a settlement of an undivided share of an estate or tenure which is the property of Government. It will often be convenient and unobjectionable to give such a share on farm to the co-sharers in the estate so as to avoid the inconvenience to the tenants of having to deal with more than one landlord.

Section XI.—Period of Settlement.

1. No estate should be permanently settled unless the holders have a clear statutory right to such a settlement.

2. Under the orders embodied in the Board's circular order No. 6 of January 1866 (reproduced below), proprietors of all resumed revenue-free estates in permanently-settled districts are entitled to permanent settlement.

Circular No. 6.

I.—It has been decided by the Governor-General in Council* that "clauses 2 and 3 of section 8 of Regulation XIX of 1793, lay down rules for calculating the revenue to be fixed on resumed zemindari lakhiraj tenures, and provide that if the proprietor agree to the amount so fixed, he and his heirs and successors shall hold the land at such fixed revenue for ever. There is no power to make any reservation

* Order to Government of Bengal, No. 444, dated 13th January 1866.

on account of any particular sort of profit, or any one or more of the resources of the land, and no power to reserve a right of future increase on any account whatever. The jama must be assessed once and for ever as the whole demand of the State, as its share of the profits and resources of the land of whatsoever description. The only way in which any enhancement above the first year's revenue is allowable is by the fixing of a progressively increasing jama, which is allowable only when part of the land is uncultivated, and must be definitely fixed at the time of settlement under certain reasonable restrictions."

II.—In accordance with this construction of the law on the subject, the Governor-General in Council has deliberately declared that "the proprietor of a resumed lakhiraj estate in a permanently settled district is entitled to a permanent settlement thereof, based on the assets as existing at the time of resumption."

III.—His Excellency in Council has further resolved that these principles shall be applied immediately to the case of all resumed revenue-free estates which, under any different interpretation of the law, are now settled for a term of years only, instead of being settled permanently.

IV.—The orders of the Governor-General in Council are "that all existing settlements of resumed revenue-free estates shall be upheld as permanent settlements, except when it shall appear that a settlement was avowedly made at lower rates than those at which it would have been made if the Revenue authorities had intended a permanent settlement, and when, in any such case, the settlement papers themselves may give the means of estimating the full assets of the estate, including capabilities."

V.— * * * * * *

VI.—In all such cases it will be only necessary to ascertain that the settlement was not made "*avowedly* at lower rates than those at which it would have been made if the Revenue authorities had intended a permanent settlement." Except in that contingency, all existing temporary settlements of resumed revenue-free lands are to be at once declared permanent, revised engagements being exchanged with the proprietors.

VII.—Even in the excepted cases, the current settlement is only to be revised so far as "the settlement papers themselves may give the means of estimating the full assets and capabilities of the estate" at the time the settlement was made.

3. No invariable rule can be laid down respecting settlements upon a gradually increasing revenue. The nature of the settlement is to be determined in each case according to circumstances. When the law entitles a party to a settlement in perpetuity, such settlement *must be* made, whatever may be the condition of the estate in respect of cultivation. The question is not as between a settlement upon an increasing revenue and a temporary lease, but as between a perpetual settlement at an increasing, and the same at a fixed, revenue.

4. By notification dated 9th December 1872, Government fixed the undermentioned years for the termination of very long term settlements, such as those of fully-developed temporarily settled estates the property of private individuals in each division in Bengal, the object being that the settlements of each division shall fall in at the same time, so that settlement parties may be

organized and employed first in one district and then transferred to another:—

In the	Burdwan	division ...	...	1900 A.D.
,,	Presidency	,, ...	...	1904 ,,
,,	Rajshahye and Cooch Behar	,, ...	...	1901 ,,
		,, ...	...	1903 ,,
,,	Dacca	,, ...	...	1907 ,,
,,	Chittagong	,, ...	...	1898 ,,
,,	Patna	,,	Patna and Gya ...	1890 ,,
			Mozufferpore, Durbhunga and Sarun	1891 ,,
			Shahabad ...	1892 ,,
,,	Bhagulpore	,, ...	...	1902 ,,
,,	Orissa	,, ...	...	1897 ,,
,,	Chota Nagpore	,, ...	...	1897 ,,

This will not apply to new alluvial lands or undeveloped estates, of which the Board or other competent authority may, under the rules, or in the exercise of their discretion, think fit to make settlements for shorter periods.

5. In all cases of settlements other than those which the Collector himself is competent to sanction under Rules I and II, section XVI, whether the estate under settlement be the property of Government or belong to a private proprietor, the new regular settlement proposed by the Collector should, from the date of expiry of the current settlement, be concluded in anticipation of sanction, but with a distinct proviso that any alteration in its terms which may be subsequently prescribed by competent authority shall take retrospective effect from the date on which the estate shall have been brought under the terms of the new settlement.

6. This is not, however, to be held to interfere with the Collector's power to hold any Government estate under khas management on the expiry of the engagement on which it has been held, when he shall be of opinion that such a course is preferable to the provisional conclusion of the regular settlement proposed by him; nor to preclude him from adopting a similar course in regard to any estate the property of a private person, on refusal of the proprietor to accept the provisional engagement mentioned in the foregoing rule.

Section XII.—Alluvial Formation.

Islands the property of Government.

1. Whenever the Collector may receive information by report from the Survey Department, or from any other quarter, that an island has formed in any large navigable river within his jurisdiction, he shall proceed to inquire whether the alluvial

formation, or any part of it, occupies a site identifiable as having once belonged to an estate on which no remission of revenue has been allowed in respect of such site, or to a valid lakhiraj tenure. If the whole formation occupy such a site, the Collector shall take no further proceedings.

2. If, on the other hand, the formation, or any part of it, does not occupy a site so identifiable, the Collector shall next proceed to consider whether such formation, or such part of it, comes properly under the description contained in clause 3, section 4, Regulation XI of 1825. If he find that it does, he should at once proceed to take possession under the authority conveyed by section 3, Bengal Act IV of 1868, which modifies Act IX of 1847 as regards islands.

3. This should be done in the usual native method—viz. by erecting a long bamboo on the land in the presence of some of the chowkidars or chief inhabitants of the neighbouring villages. A proceeding should be recorded on the spot by the officer taking possession, and should be attested by the witnesses This proceeding should contain as exact a statement of the position and area of the land as can be made with compass bearings of conspicuous objects on the mainland.

4. Possession assumed under Rule 2 should be merely temporary until it has been ascertained whether or not the channel round the island is fordable throughout the year. If the channel be found to be not so fordable, the land should be considered the property of Government, and should be assessed and settled.

5. In every succeeding year, up to the time when the island may come under settlement, enquiry should be made at the end of the rainy season into its condition, and the rights of Government re-asserted wherever necessary.

6. A register of such cases should be kept in the form given in appendix No. 15.

7. In these cases the proprietary right being vested in Government, no party can have any *right* to engage. Should any person, however, acting in good faith have broken up the soil, his prior occupancy may be taken into consideration.

Increments to estates the property of the owners of the estates.

8. Land gained by gradual accession, whether from the recess of a river or of the sea, is, under section IV, Regulation XI of 1825, to be considered an increment to the tenure of the person to whose land or estate it is thus annexed; but, as mentioned in that section, such land is liable to assessment to the public revenue to which it may be liable under the provisions of Regulation II of 1819, or of any other law in force—*i.e.*, it is

liable to assessment. But it is open to any zemindar to show that it is really a reformation, and if this is proved, or if the Revenue officers themselves have reason to believe the land to be a reformation of revenue-paying land, they are bound to leave it alone. It is a corollary of this principle that zemindars cannot be forced to take abatements on account of diluvion: Government has no power practically to confiscate their prospective rights to reformation."

12. The rules that have been laid down for the conduct of this dearah survey with the approval of Government, are annexed to this section, as they will serve as a guide in similar operations; but whenever such surveys are to be undertaken, the first step should be to obtain instructions from the Board in the shape of a set of rules for the guidance of the officers concerned. If the rules now published are wholly applicable, they can be adopted with the Board's sanction, otherwise such modifications may be proposed to the Board as the circumstances of each survey require.

13. Rules 12, 14, 18, and 19 of the annexed set embody important principles which will apply to all such surveys and resettlements.

14. In effecting the settlement of alluvial land with the proprietor of a temporarily-settled estate (*see* Act XXXI of 1858), the Settlement Officer should, with his consent, and with the consent of the Board of Revenue, incorporate the assessment of the increment with that of the parent estate, taking one revised engagement for the amalgamated revenue of the whole as an integral estate. If the parent estate be permanently settled, or if, in the case of a temporarily-settled estate, either the proprietor or the Board decline to assent to the course above prescribed, the increment must be assessed as a distinct estate, and be thenceforward held separately liable for the revenue assessed upon it.

15. If the alluvion is formed into a separate new estate, the Settlement Officer must take special care that the boundary between the alluvion and the settled estate is accurately mapped and recorded in the settlement proceedings, so as to preclude all future doubt or dispute on the subject.

16. Should the alluvion have accreted to a dependent tenure, the dependent tenure-holder is entitled, on payment of a fair increase of rent to his superior landlord, to hold the accretion for the term of his engagement. The Settlement Officer is required by section 2, Act XXXI of 1858, to ascertain and record, according to the rules prescribed by Regulation VII of 1822, the rights of any under-tenant in any alluvial land, but the Settlement Officer should treat with the superior as the party responsible for the Government share of the rent. Should the zemindar prove recusant, the settlement may be made with the under-tenant, or the lands be held under direct management, or let in farm and treated as a separate estate, as may be most expedient.

INSTRUCTIONS FOR DEARAH SURVEY AND SETTLEMENTS.

SURVEY (*referred to in clause* 12 *above*).

Object of survey.

I.—The object of the present dearah survey is to identify on the ground the line which is shown in the maps of the previous revenue survey as the line of contact between the land and the river, which will be here called *the outer line*.

Where the river has cut away lands since the previous survey, this line will fall in water, and the old boundaries of villages, as shown by the previous maps to have existed between it and the present bank of the river, cannot therefore be relaid on the ground, but they must be shewn in the new map by red dotted lines.

Where, on the other hand, the river has receded from its former course, this outer line will fall in land, and the Deputy Collector will have to relay it on the ground.

Base line.

II.—As much of the land shown in the previous survey maps has been subjected to fluvial action since those maps were made, it will be impossible to relay the outer line without starting the present survey from a base line on land which has not been subject to fluvial action since the last survey, on which base line must be certain points which are unmistakably identifiable with points shewn on the maps of the last survey. But the Deputy Collector will be careful to fix his base line as near as he can to the said outer line, provided that one base line shall be on land which has not been affected by fluvial action since the last survey, and which appears to be reasonably safe from being so affected for some years.

Connection of survey with previous surveys.

III.—In making surveys in districts where a previous survey has left permanent boundary marks, the Deputy Collector will connect his survey with the nearest boundary pillars shewn in the professional maps. But in surveying in districts such as Tipperah, where there are no such boundary pillars, the Deputy Collector will have to find out his own starting points. He should connect his survey with some existing mark of the Great Trigonometrical Survey pillar or some other permanent point; any information required to enable him to do so will no doubt be supplied from the Surveyor-General's Office on the application of the Collector.

Deputy Collector to issue detailed instructions to amins.

IV.—The Deputy Collector will issue detailed instructions to his surveyors and amins for relaying so much of the boundaries of villages between the base line and outer line as may be necessary for relaying the latter; for testing the accuracy of the work done on the field, and the agreement of the boundaries relaid with those shewn in the maps from which they are relaid; for surveying the accretions, and for shewing them on the new maps, which will, of course, contain the base line by which they can be connected with the old maps as well as the outer line.

Procedure on ascertainment of diluvion.

V.—The new maps so prepared will shew at what places diluvion or accretion has occurred since the last survey. As regards diluvion, the Deputy Collector will have to take no further steps while in the field; but as regards alluvion, he will have to lay down on the ground the line of contact between the land and the river as it existed

at the previous survey. He will proceed to do this in the following manner.

Procedure on ascertainment of alluvion.

VI.—The Deputy Collector's map will shew him where the boundary between any two villages struck the river at the time of the last survey. He will fix the position of every such striking point by its bearing and distance from any two of his survey stations, and will demarcate it on the ground. He will then cause to be relaid on the ground the outer boundaries of villages from point to point. This will be done from thak maps. If in any case the thakbust and the professional maps are found to disagree, the Deputy Collector will shew the disagreement in his map, but will accept the boundary obtained from the professional map to be correct. If the Deputy Collector should require the data of the original professional survey of any village boundaries, in cases of material disagreement between the thak and professional maps, the Collector should apply for them from the Office of the Superintendent of Revenue Surveys.

Boundaries up to outer line to be relaid according to maps without reference to possession.

VII.—Up to this point the duty of the Deputy Collector will have been to relay on the ground the boundaries exactly as they are shewn in the maps of the previous survey without any reference to possession as now found to exist. But when he comes to the new lands—*i.e.*, lands formed by the recession of the river since the previous survey—he must demarcate boundaries and measure according to possession, as his settlements must be made with the parties in possession.

Procedure as to demarcation of new lands.

VIII.—The amin employed in the measurement of the alluvial accretion, which is in excess of the land shewn in the old maps, will measure separately the lands which are in possession of each separate proprietor. When the demarcation of boundaries on such land is completed, the amin will proceed, under section 11 of the Bengal Survey Act V of 1875, to obtain signatures of persons who pointed out boundaries to him, will then submit his original map to the Deputy Collector, keeping a copy on which to enter the different descriptions of cultivated and uncultivated lands, with the measurement of which he will proceed. The Deputy Collector on receiving the amin's map will proceed, under section 12 of the Survey Act, before he finally confirms the boundaries shewn in the amin's maps.

No field-by-field measurement necessary.

IX.—No detailed cadastral or field-by-field survey will be made of such lands. The amin will simply measure the different descriptions of cultivated and uncultivated land in block for purposes of calculating the assessment.

Boundary-marks.

X.—In order to make the present survey useful for future purposes, the Deputy Collector will erect permanent boundary marks along the outer line where the village boundaries struck the river at the previous survey, and also at such triple junction points between the base line and the outer line as he considers necessary.

Recovery of costs of boundary-marks.

XI.—The Deputy Collector will while in camp try to realize from the proprietors of estates, in a summary manner, without going through the elaborate process laid down in the law (Bengal Act V of 1875), the costs of erecting these pillars. Where he fails to realize summarily while on the spot, he will follow the procedure laid down in the law, in view of which he should be careful to issue the notice required by section 15 of the Act before erecting any permanent boundary marks.

XII.—In the case of estates which were the property of Government at the previous survey, there are in many cases settlement maps prepared subsequent to the survey. Some of these estates may have been sold to, or permanently settled with, private persons, while others may still belong to Government. But whether they are in the hands of Government or of private persons, it will be necessary in such cases to compare, not the maps of the previous revenue survey, but the last settlement maps with the present maps, in order to determine the loss or gain of land to be dealt with by the Deputy Collector. Accordingly, when the Deputy Collector is about to begin his operations in any district, he will call on the Collector to furnish him with a list of such riparian or island estates as have been sold by Government, or have been permanently settled since the previous survey, and also of such estates as are at present under temporary settlement. This list, together with the last settlement maps of such estates, will be forwarded to the Deputy Collector, who will consult them in dealing with the alluvions and diluvions shewn in his new maps.

Government estates sold since the previous revenue survey.

XIII. The Deputy Collector will also call on the Collector to furnish him with a list of all estates which are known to have entirely diluviated since the last survey. This list will contain the name, number, and jama of each estate, and the numbers of the thak and survey maps containing them. It will be forwarded to the Deputy Collector, who will examine his maps and see if any of the lands contained in those estates have reformed in their original sites, as shown in the previous survey maps. On meeting with any such case of reformation, the Deputy Collector will report the fact to the Collector, who will take such steps as may be necessary.

List of estates known to have diluviated since the previous survey.

SETTLEMENTS.

XIV.—When the new map shews that land has been added to the area of a village since the previous survey, or (in the case of an estate formerly the property of Government which has been sold on a permanent settlement to a private individual after the previous survey under Act IX of 1847 took place) since the date of such sale, the Deputy Collector shall at once assess the same according to the rules in force for assessing alluvial increments, and shall report his proceedings to the Collector for report to the Board, as required by section 6, Act IX of 1847. Provided, however, that the Deputy Collector shall assess no accreted land which appears to him to occupy the site of land which formed part of the estate at the time of the settlement (even though such accreted land may not have been in existence at the time of the previous survey, and may have reformed since that survey was made) unless the proprietor shall have abandoned his proprietary right to land forming on that site by accepting a deduction from the amount of revenue originally assessed on the estate, on account of the decrease of its area by diluvion. Provided also that the Deputy Collector shall assess no land which has been added to a village of an estate which is held under a temporary settlement of which the term has not expired.

Assessment to be imposed on excess area according to rules in force.

Government order No. 2947, dated 29th November 1878, to Board of Revenue.

XV.—The Deputy Collector shall immediately report to the Collector every case in which he considers that lands which have been added to an estate since the previous survey should be left unassessed in accordance with the first proviso of the preceding rule, and shall submit with his report such maps and papers as shall be necessary to enable the Collector to form an opinion on the case. The Collector shall submit a similar report with his own opinion to the Commissioner, who shall pass such orders as he may think proper.

Excess area to be left unassessed to be immediately reported.

XVI.—No proceedings for assessment need be taken when the area which has been added to an estate does not exceed 10 acres, unless such area be more than one-twentieth of the area shown by the previous maps. Thus, in an estate of which the area is 100 acres by the former survey, an accretion of six acres would be settled, while in an estate of 300 acres an area of 10 acres would not be noticed.

Inconsiderable accretions need not be assessed.

XVII.—Whenever lands which have accreted on the site of one estate are found to be held in possession as part of another estate, the Deputy Collector shall proceed to assess such lands, and to settle them with the party in possession.

Accretions on site of one estate held as part of another to be assessed.
Government order No. 2947, dated 29th November 1878, to Board of Revenue.

XVIII.—When the new map shews that land has been washed away from, or lost to any village, he shall cause a notice to be served on the proprietor of the estate, intimating that he is entitled under the law to claim a deduction from the sudder jama of his estate if he desires it, and explaining that if no deduction be now made on account of the area lost, on the occasion of the next survey being made the area of the estate as then found to exist will be compared, not with the area as found by the present survey, but with the area as shewn by the survey which last preceded the present survey. The notice should also intimate that no claim to deduction from the sudder jama will be admitted unless it is made within three months of the date of the notice.

Procedure on ascertainment of excess of area lost to an estate.
Government order No. 2065, dated 9th July 1868, to Board of Revenue.
Government order No. 1733, dated 24th August 1866, to Board of Revenue.
Government order No. 2947, dated 29th November 1878, to Board of Revenue.

XIX.—No deduction shall be made from the sudder jama unless the zemindar desire it; but on receiving an application for reduction, the Deputy Collector will make the calculation as provided in section 5, Act IX of 1847, and report the case to the Collector, who will proceed to give effect to the deduction under that section.

Optional with zemindar to accept deduction from sudder jama.

XX.—It is most important that the survey and settlement work shall go on simultaneously; but in case the settlement cannot be completed in the same season as the survey, any changes taking place between the survey and the settlement map will be shewn on the former as well as in the latter.

Changes occurring between survey and settlement.

XXI.—As soon as possible after the close of each field season, the Deputy Collector will submit a full report of his proceedings, giving information as to the results ascertained, as to areas gained and lost, the amount of additional assessment imposed, and reduction of sudder jumma allowed, and all other points of interest. The report, with the Commissioner's review of it, will be submitted to the Board.

Results to be reported at the end of each field season.

Section XIII.—Resettlements.

1. When a detailed settlement under Regulation VII of 1822 has once been made, it will not always be necessary in all cases to go through the same process again on the expiration of the term of settlement. If, however, at the first settlement there was an undue proportion of waste, or if the estate is one exposed to alluvial action, measurements may be called for to ascertain the extent of increased cultivation or change.

2. Inquiry should always be made on the expiration of a settlement to test the propriety of the existing rates. If this inquiry shews that no change of rates is necessary, and that no other material change in the condition of the estate has taken place, detailed settlement proceedings need not be gone through, but a report in the usual form, based on the last settlement, should be submitted for orders, unless the resettlement is one which the Collector himself is competent to sanction.

3. Under section 2, Regulation VII of 1822, zemindars, farmers, or any other malguzars, holding on after the expiration of the term of their engagements, are responsible for the revenue at the rate assessed in the last settlement.

4. Where, however, a settlement has fallen in, or is likely to fall in, before arrangements for fresh settlement are or can be completed, the Collector should, if the estate belong to an individual, ordinarily settle it summarily year by year, securing in the engagements any increase of revenue which the extension of cultivation or other enhancement of assets, ascertained by summary inquiry, may seem to justify. If the estate be the property of Government, it should, as a rule, be taken under khas management, &c.,—*vide* clauses 1 to 4, section I, Chapter III of vol. I of Board's Rules.

5. When a resettlement becomes necessary in consequence of the default or recusancy of a lessee, or on expiry of the lease, any resident cultivators who may have been located by him should, before the lands are leased to another party, be secured in their tenures by the preparation of a rent-roll of their lands after the manner of the original settlement; and the circumstances under which they were located by the lessee should receive full consideration. But no lessee has the right to create tenures extending beyond the term of his own engagement.

Section XIV.—Cancelment of Leases and Attachment of Farms.

1. There is no law which sanctions the cancelment of a farm during the year. The practice, however, has long been to cancel a lease at once on the occurrence of a balance, when this course is judged expedient, instead of waiting till the end of the year. It is desirable that this practice should be continued. The difficulty presented by the law is met by a clause in the farmer's kabuliyat providing for the voidance of the lease on the occurrence of default. A kabuliyat, and, subject to the proviso contained in clause 4, section X, a security bond containing this and other requisite stipulations, in the form hereto annexed (Nos. 16 and 17), should be invariably executed when a lease is granted.

2. Much must be left to the discretion of the Collector in respect to the cancelment of leases. It may sometimes be

expedient to exercise this power immediately on the occurrence of an arrear; but, on the other hand, it may be desirable for the interests of all concerned to give the farmer an opportunity of retrieving his position by paying the balance and providing sufficient guarantees against future default.

3. In regard to cases coming under section 4, Regulation IX of 1825, the following rule should be adopted :—If a notification threatening annulment of engagements has been issued, and the lessee fail to make good the arrear within the term fixed, then, as soon as the month of grace allowed by the section cited expires, the Collector should declare by a formal proceeding that the settlement is annulled. Until this is done he is not warranted in refusing to accept payment of the arrear by the defaulter. If the Collector should think proper to allow further time for payment, he may suspend the order of annulment.

Section XV.—Settlement Proceedings and Report.

1. Every settlement should be reported as soon as it is completed through the proper channel to the sanctioning authority. The report of the officer making the settlement will, if possible, be in English, in the form in appendix No. 18, and it will be accompanied by an abstract of the information contained in the settlement proceedings in form No. 19, as well as by the settlement proceeding, the amin's report, and, in the case of resumed estates, the resumption decree. When the settlement is of a resumed revenue-free estate, and comprises subordinate rent-free tenures, it should be certified in the report that the prescribed notices were duly issued, and the cases disposed of under the provisions of section 5, Regulation IX of 1825; and also in cases in which the Settlement Officers have upheld such tenures, that copies of the decisions were transmitted to the Commissioner of Revenue as required by section 4, Regulation III of 1828. The name of the estate, its area and revenue, the party admitted to engage, the term of settlement, and the date from which it takes effect, should all be noted on the margin of the report.

2. In settlement proceedings and reports wherever the rate of rent per bigha is mentioned, the calculation should always be made on the standard bigha of 14,400 square feet. If it is necessary to mention the number of bighas of any other denomination, the equivalent in standard bighas should invariably be given as well in the margin.

3. Should any objections have been made to the settlement, the reasons for rejecting the petitions and for confirming the settlement should be recorded on the back of the English abstract. This abstract should remain with the record, together with another in the vernacular.

4. In reporting for confirmation settlements which have been carried out by a Deputy Collector, it will be necessary for the Collector to report his own opinion in full upon the question of the rates, mode of settlement to be adopted, and other important points with special reference to the rules in force. Similarly it will be incumbent upon the Commissioner in all cases to add his own remarks when forwarding the papers for the Board's orders.

5. Settlements of fisheries whether the property of Government or otherwise, may be confirmed as follows: (*a*) if the settlement is at a jama not above Rs. 200, and for a period not exceeding five years, by the Collector; (*b*) if at a jama not above Rs. 1,000, and for a period not exceeding 10 years, by the Commissioner; (*c*) other cases by the Board. But the form of report required by the foregoing rules in the case of settlements of estates consisting of land need not be submitted for the settlement of fisheries. It will be sufficient to shew in the report (1) the number of the fishery mehal in the towjih; (2) the geographical limits of the right; (3) the term of the lease; (4) the rent; (5) brief explanation of the nature of the fishing—viz. the fish caught and the means used to catch them; (6) the position of the lessee—*e.g.* whether he is himself a fisherman, or a speculator who intends to sublet to the actual catchers of fish, and (7) the mode of settlement adopted, whether by sale to the highest bidder or otherwise.

Section XVI.—Confirmation of Settlement.

1. The following rules have been laid down by Government* determining the authority of Revenue officers of different grades to give final confirmation to settlement proceedings under Regulation VII of 1822 and other laws :—

* Vide *Calcutta Gazette* of 11th June 1879, Part I, page 544.

2. In supersession of previous orders on the subject, the Lieutenant-Governor is pleased to order that the following Revenue authorities, respectively, shall be competent to sanction settlement proceedings under Regulation VII of 1822 and other laws :

I.—Settlements for a term not exceeding five years of churs the Government revenue assessed on which does not exceed Rs. 200, provided that the settlement is made with resident ryots or others entitled to a settlement, and not farmed.	The Collector.
II.—Summary settlements for one year of estates the revenue assessed on which does not exceed Rs. 500—that is, summary extensions for one year of the expiring settlements of such estates owing to detailed enquiries for a regular settlement not being completed; provided that if it is proposed so to extend such a settlement for a second year, the sanction of the Commissioner will be required.	

III.—All other summary settlements of estates of which the Government revenue does not exceed Rs. 5,000 for two years or less.	The Commissioner of the Division.
IV.—Regular settlements of estates on which the Government revenue assessed does not exceed Rs. 5,000, for the following terms, provided that the settlement be made after detailed enquiry with persons entitled to settlement, or directly with the local under-tenants and ryots, and that it be not a farming settlement (*vide* circular order No. 5 of July 1878)—	
(*a*) up to the year fixed by Government for the termination of temporary settlements in the district;	
(*b*) in cases in which the law does not admit of the settlement being made for so long a period as is mentioned in (*a*), and in cases in which the term of settlement is limited by orders of the Government or Board—(*e.g.* escheated lands which are ordered to be settled for twelve years only for the longest period allowed by law, or by such orders;	
(*c*) in the case of chur estates only, for not more than ten years.	
V.—Summary settlements which are beyond the competency of Commissioners.	The Board of Revenue.
VI.—Temporary settlements beyond the competency of Commissioners in which the Government revenue assessed does not exceed Rs. 25,000.	
VII.—Permanent settlements to which the proprietors have a statutory right.	

3. Temporary settlements in which the Government revenue assessed exceeds Rs. 25,000, and proposed permanent settlement to which the proprietors have no statutory right, will be reported for the orders and final sanction of Government.

4. The foregoing rules are applicable to the settlement or resettlement of individual estates or parts of estates; but settlements of whole districts or pergunnahs, or other sub-divisions of districts, should be made and engagements taken subject to the final approval of the Government of India, to which, through the Government of Bengal, the proceedings will be reported in due course for such approval.

4. On confirmation of settlement by competent authority the Collector should put the settlement-holders in possession, if they are not already in possession, of the estate or estates settled with them.

5. All orders passed by any authority regarding settlements will be open to appeal according to law, and to revision by superior

authority without appeal, unless such revision by executive authority is barred by law.

6. At the close of every quarter the Collector shall submit to the Commissioner a return* in the form annexed (appendix No. 20) of settlements sanctioned by him under the preceding rules. The Commissioner shall forward this return to the Board with another, in precisely the same form, of settlements sanctioned by himself. The return contains specimen entries, shewing the particulars which should be furnished by the local officers.

* No. XXIIIA.

After the confirmation of the settlement of an estate has been received, the estate, whether it is to be held khas or not, will no longer be shewn as "under settlement" in Return VIII.

APPENDICES.

No. 1.

[See Section I, Clause 6.]

ESTIMATE OF ESTABLISHMENTS REQUIRED FOR SETTLEMENT WORK TO BE PERFORMED DURING THE YEAR 188 -8 IN THE DIVISION OF

PART I.—*Estates of which the settlement has been, or is expected to be, taken in hand before 1st April next.*

NOTE.—Every estate estimated to consist of 1,000 acres or more must be shewn separately; all smaller estates may be shewn together, the number of them only, and not the names, being given in column 1.

1. Estates.
2. Area in acres.
3. Area already measured.
4. Area which it is proposed to measure in 18 -8 by regular establishment.
5. Ditto by special establishment in 18 -8 , column 9.
6. Actual expenditure up to beginning of current year.
7. Estimated expenditure of current year 18 -8 .
8. Present establishment, including contingencies.
9. Proposed ditto ditto.
10. Period for which required.
11. Estimated total cost of settlement.
12. Estimated average cost per acre.
13. Estimated increase of revenue.
14. Remarks.

No. 1A.

[See Section I, Clause 6.]

PART II.—*Estates of which the settlement will not be taken in hand till after 1st April next.*

NOTE.—Every estate estimated to consist of 1,000 acres or more must be shewn separately; all smaller estates may be shewn together, the number of them only, and not the names, being given in column 1.

1. Estates.
2. Area in acres.
3. Area which it is proposed to measure in 18 -8 by regular establishment.
4. Ditto by special establishment in column 6.
5. Estimated expenditure of current year.

6. Proposed establishment, including contingencies.
7. Period for which required.
8. Estimated total cost of settlement.
9. Estimated average cost per acre.
10. Estimated increase of revenue.
11. Remarks.

No. 2.

[See Section III, Clause 14.]

Table for converting local bighas of 14,400 *square feet, or* 1,600 *square yards, into acres of* 4,840 *square yards.*

Local bighas.	Acres of 4,840 square yards.	Local bighas.	Acres of 4,840 square yards.	Local bighas.	Acres of 4,840 square yards.
1	0·330	38	12·540	75	24·750
2	0·660	39	12·870	76	25·080
3	0·990	40	13·200	77	25·410
4	1·320	41	13·530	78	25·740
5	1·650	42	13·860	79	26·070
6	1·980	43	14·190	80	26·400
7	2·310	44	14·520	81	26·730
8	2·640	45	14·850	82	27·060
9	2·970	46	15·180	83	27·390
10	3·300	47	15·510	84	27·720
11	3·630	48	15·840	85	28·050
12	3·960	49	16·170	86	28·380
13	4·290	50	16·500	87	28·710
14	4·620	51	16·830	88	29·040
15	4·950	52	17·160	89	29·370
16	5·280	53	17·490	90	29·700
17	5·610	54	17·820	91	30·030
18	5·940	55	18·150	92	30·360
19	6·270	56	18·480	93	30·690
20	6·600	57	18·810	94	31·020
21	6·930	58	19·140	95	31·350
22	7·260	59	19·470	96	31·680
23	7·590	60	19·800	97	32·010
24	7·920	61	20·130	98	32·340
25	8·250	62	20·460	99	32·670
26	8·580	63	20·790	100	33·000
27	8·910	64	21·120	200	66·000
28	9·240	65	21·450	300	99·000
29	9·570	66	21·780	400	132·000
30	9·900	67	22·110	500	165·000
31	10·230	68	22·440	600	198·000
32	10·560	69	22·770	700	231·000
33	10·890	70	23·100	800	264·000
34	11·220	71	23·430	900	297·000
35	11·550	72	23·760	1,000	330·000
36	11·880	73	24·090		
37	12·210	74	24·420		

Table for converting acres of 4,840 *square yards into local bighas of* 14,400 *square feet, or* 1,600 *square yards.*

Acres of 4,840 square yards.	Local bighas of 1,600 square yards.	Acres of 4,840 square yards.	Local bighas of 1,600 square yards.	Acres of 4,840 square yards.	Local bighas of 1,600 square yards.
1	3·025	38	114·950	75	226·875
2	6·050	39	117·975	76	229·900
3	9·075	40	121·000	77	232·925
4	12·100	41	124·025	78	235·950
5	15·125	42	127·050	79	238·975
6	18·150	43	130·075	80	242·000
7	21·175	44	133·100	81	245·025
8	24·200	45	136·125	82	248·050
9	27·225	46	139·150	83	251·075
10	30·250	47	142·175	84	254·100
11	33·275	48	145·200	85	257·125
12	36·300	49	148·225	86	260·150
13	39·325	50	151·250	87	263·175
14	42·350	51	154·275	88	266·200
15	45·375	52	157·300	89	269·225
16	48·400	53	160·325	90	272·250
17	51·425	54	163·350	91	275·275
18	54·450	55	166·375	92	278·300
19	57·475	56	169·400	93	281·325
20	60·500	57	172·425	94	284·350
21	63·525	58	175·450	95	287·375
22	66·550	59	178·475	96	290·400
23	69·575	60	181·500	97	293·425
24	72·600	61	184·525	98	296·450
25	75·625	62	187·550	99	299·475
26	78·650	63	190·575	100	302·500
27	81·675	64	193·600	200	605·000
28	84·700	65	196·625	300	907·500
29	87·725	66	199·650	400	1,210·000
30	90·750	67	202·675	500	1,512·500
31	93·775	68	205·700	600	1,815·000
32	96·800	69	208·725	700	2,117·500
33	99·825	70	211·750	800	2,420·000
34	102·850	71	214·775	900	2,722·500
35	105·875	72	217·800	1,000	3,025·000
36	108·900	73	220·825		
37	111·925	74	223·850		

Table for reducing acres of 4,840 *square yards to bighas of* 1,600 *square yards, applicable to a cottah of* 4 *cubits of* 18 *inches to the cubit.*

	0	1	2	3	4	5	6	7	8	9
0	0·0	3·025	6·050	9·075	12·100	15·125	18·150	21·175	24·200	27·225
10	30·250	33·275	36·300	39·325	42·350	45·375	48·400	51·425	54·450	57·475
20	60·500	63·525	66·550	69·575	72·600	75·625	78·650	81·675	84·700	87·725
30	90·750	93·775	96·800	99·825	102·850	105·875	108·900	111·925	114·950	117·975
40	121·000	124·025	127·050	130·075	133·100	136·125	139·150	142·175	145·200	148·225
50	151·250	154·275	157·300	160·325	163·350	166·375	169·400	172·425	175·450	178·475
60	181·500	184·525	187·550	190·575	193·600	196·625	199·650	202·675	205·700	208·725
70	211·750	214·775	217·800	220·825	223·850	226·875	229·900	232·925	235·950	238·975
80	242·000	245·025	248·050	251·075	254·100	257·125	260·150	263·175	266·200	269·225
90	272·250	275·275	278·300	281·325	284·350	287·375	290·400	293·425	296·450	299·475

100	302·5	600	1,815·0	1,100	3,327·5	1,600	4,840·0	2,100	6,352·5	2,600	7,865·0	3,100	9,377·5
200	605·0	700	2,117·5	1,200	3,630·0	1,700	5,142·5	2,200	6,655·0	2,700	8,167·5	3,200	9,680·0
300	907·5	800	2,420·0	1,300	3,932·5	1,800	5,445·0	2,300	6,957·5	2,800	8,470·0	3,300	9,982·5
400	1,210·0	900	2,722·5	1,400	4,235·0	1,900	5,747·5	2,400	7,260·3	2,900	8,772·5	3,400	10,285·0
500	1,512·5	1,000	3,025·0	1,500	4,537·5	2,000	6,050·0	2,500	7,562·5	3,000	9,075·0	3,500	10,587·5

No. 3.

Headings of a Surveyor's Schedule (Chitta or Khasrah).

[See Section III, Clauses 19-20.]

(1) Station number. (2) Number of plot. (3) Number of plot in the former survey. (4) Nature of tenure on which land is held. (5) Its bearings. (6) Name and father's name of occupant ryot. (7) Position of each plot with relation to the preceding plot. (8) Measure of each length taken. (9) Mean length and direction. (10) Length of each breadth taken. (11) Mean breadth and direction. (12) Area of land. (13) Description of land. (14) Sort of produce. (15) Rate of rent per bigha. (16) Remarks.

Notes.—(1)—Should the estate to be measured not consist of one whole village, nor of several whole villages, but of patches of land scattered in many villages, and those patches only be measured, the form must be altered to meet such circumstances. Instead of a schedule for each village, if there is but a small quantity of land in each, it may be well to have one schedule only for the estate, adding a column to the left for the name of the village, and altering the abstract and rent-roll to correspond.

(2)—Should the estate consist of land scattered as above in many villages, and the measurements include the lands held separately under other estates, a column must be added shewing the separate estate under which each plot is held.

(3)—If the land be held by talookdars, mokuraridars, or other dependent proprietors, or if it be held under several zemindaris in common, columns must be added shewing under what parent and dependent tenures each plot is held, so that there may be no difficulty in preparing the abstract and rent-roll of the land of each zemindari, and of each talook, or other under-tenure.

(4)—The rate entered in column 15 should be the rate paid by the occupant entered in column 6. If the land be held by a talookdar, mokuraridar, or

other superior ryot, there should be another column to shew the rate paid by him.

No. 3A.

[See Section III, Clauses 19-20.]

*Form of Chitta for Districts in Eastern Bengal where required.**

(1) Number of station. (2) Number of field or dag. (3) Name and father's name of occupant ryot. (4) Position of each plot with relation to the preceding plot. (5) Bearing of length. (6) Length—(*a*) Length of sides; (*b*) Mean length. (7) Bearing of breadth. (8) Breadth—(*a*) Length of sides; (*b*) Mean breadth. (9) Station bearing. (10) Distance bearing. (11) Area of land. (12) Description of land. (13) Sort of produce. (14) Rate of rent per bigha. (15) Nature and specification of superior tenure under which land is held—(*a*) Haola shewing name of occupant haoladar; (*b*) Nim-haola shewing name of occupant nim-haoladar; (*c*) Osat-nim-haola, shewing name of occupant osat-nim haoladar; (*d*) Jote shewing name of occupant jotedar; (*e*) Kola-jote, shewing name of kola-jotedar. (16) Remarks.

No. 4.

Headings of a Simple Abstract to show the Land in the possession of each Ryot (Khatian).

[See Section III, Clause 21.]

(1) Name and father's name of occupant ryot. (2) Numbers of plots (from the schedule heading 2). (3) Description of land. (4) Area of each ryot's holding. (5) Nature of tenure on which land is held. (6) Signature of ryot.

Note.—If land be held in common tenancy under two or more zemindaris, headings must be added shewing the portion belonging to each.

No. 4A.

Khatian for Districts in Eastern Bengal where required.

[See Section III, Clause 21.]

(1) Name of talook—(*a*) Number; (*b*) Name of talook and occupant talookdars. (2) Haola—(*a*) Number; (*b*) Name of haola and occupant haoladars. (3) Nim-haola—(*a*) Number; (*b*) Name of nim-haola and occupant nim-haoladars. (4) Osat-nim-haola—(*a*) Number; (*b*) Name of osat-nim-haoladars. (5) Jote—(*a*) Number; (*b*) Name of occupant jotedar. (6) Kolajote—(*a*) Number; (*b*) Name of occupant kolajotedar. (7) Number of dag. (8) Total area. (9) Unculturable lands—(*a*) Total; (*b*) Khal and marsh; (*c*) Ditches and holes; (*d*) Tanks; (*e*) Roads; (*f*) Grazing-ground. (10) Burial ground and places of cremation. (11) Remaining lands. (12) Cultivable lands—(*a*) Total; (*b*) Cultivable; (*c*) Fallow; (*d*) Jungle; (*e*) Under water; (*f*) &c. (13) Total cultivated lands. (14) Dhani—(*a*) Total; (*b*) 1st sort; (*c*) 2nd sort; (*d*) 3rd sort. (15) Homestead, court-yard, &c.—(*a*) Total; (*b*) Homestead; (*c*) Garden; (*d*) Unoccupied homestead; (*e*) Thatching grass, (*f*) , (*g*) , (*h*) , (*k*) .(16) Nature of tenure under which land is held. (17) Remarks. (18) Signature of ryot.

Note.—Where the above form is used, a modified form of terij or general abstract based upon it may be used, instead of No. 9 below.

* Useful when an estate contains more than 200 acres, and is measured in lots of 20 acres or so.

No. 5.

The same when the land is held by Dependent Talookdars having Ryots under them. (*One for each Talook.*)

[See Section III, Clause 21.]

(1) Name of talook. (2) Name and father's name of talookdar. (3) Name and father's name of occupant ryots, as per schedule, heading 3. (4) Numbers borne by plots (from the schedule). (5) Area of each ryot's holding. (6) Nature of tenure on which land is held. (7) Signature of talookdar.

No. 6.

The same when the land of an Estate is held by Talookdars having land in several Villages. (*One for each Talook.*)

[See Section III, Clause 21.]

(1) Name of talook. (2) Name of talookdar. (3) Names of villages in which land is situated. (4) Numbers borne by plots (from the schedule). (5) Area of each holding. (6) Nature of tenure on which land is held.

No. 7.

Headings of Rent Roll (*Ekwal jamabandi.*)

[See Section III, Clause 21.]

(1) Name of occupant ryot. (2) Area of his holdings. (3) Sort of land. (4) Rate of rent. (5) Rent payable. (6) Nature of tenure on which land is held.

Note.—If land is held in common tenancy under two or more zemindaris, columns must be added shewing the portion belonging to each.

No. 8.

The same when the land is held by Dependent Talookdars. (*One for each Talook.*)

[See Section III, Clause 21.]

(1) Name of talook. (2) Name of talookdar. (3) Area of each holding. (4) Sort of land. (5) Rates to be paid by ryots to talookdars. (6) Rates to be paid by talookdars to Government. (7) Rent of cultivators. (8) Rent of talookdars. (9) Nature of tenure on which land is held.

Note.—When the land is held under several zemindaris, columns should be added shewing the zemindaris and the names of the zemindars, and the portion of land belonging to each.

No. 9.

The same when the land of an Estate is held by Talookdars having land in several Villages. (*One for each Talook.*)

[See Section III, Clause 21.]

(1) Name of talook. (2) Name of talookdar. (3) Names of villages in which land is situated. (4) Area of each holding. (5) Sort of land.

(6) Rates to be paid by occupant ryots to talookdars. (7) Rates to be paid by talookdars to Government. (8) Rent of cultivators. (9) Nature of tenure on which land is held. (10) Rent of talookdars.

No. 10.

General Abstract (*Sádháran Khatián*).

[See Section III, Clause 21.]

(1) Name of occupant, talookdar, or ryot. (2) Total area. (3) Less uncultivable lands. (4) Remaining cultivable lands. (5) Cultivable, but not cultivated, lands, unassessed, divided into (*a*) Fallow; (*b*) Jungle, uncultivated; (*c*) Under water, (*d*) &c.; (*e*) &c. (6) Total cultivable, not cultivated. (7) Cultivated lands brought under settlement divided into (*a*) House; (*b*) Court-yard; (*c*) Garden; (*d*) Rice; (*e*) &c.; (*f*) &c. (8) Total cultivated. (9) Total assessment. (10) Cultivator. (11) Talookdar. (12) Deduct allowance to under-tenants. (13) Net Government revenue. (14) Remarks.

No. 11.

Report of Ameen (*Aminer Report or Roydád*).

[See Section III, Clause 21.]

1.—Date of appointment and of arrival at the estate.

2.—The boundaries of the estate—that is, if a village, by what villages surrounded; if a talook, by what estates or talooks surrounded; if a pergunnah, by what pergunnahs surrounded; and mention disputed boundaries if any.

3.—The system of measurement followed: whether by acres or by bighas; and whether the measurement was conducted with a pole or chain, and by scale and compass, or otherwise.

4.—Description of the land comprised in the estate: whether high or low, poor or rich, open or jungle.

5.—The rent-free holdings in the estate, and their extent.

6.—The land not fit to be assessed at present.

7.—The rates current in the estate for each description of land; and whether they have been compared with the rates current in adjoining estates or not; and if so, the difference.

8.—Increase derived from woods, groves, jungle, &c.

9.—Fisheries.

10.—Other Miscellaneous sources of Increase.

11.—The different classes of cultivators found in the estate, and the claims preferred by each class. If there is a party entitled to settlement, mention whether he admits or denies the ryot's claims.

12.—The rent-roll.

13.—The number of inhabitants, distinguishing Hindus, Muhammadans, and others.

14.—Any other circumstances requiring notice.

No. 12.

Testing Form (Parikshyá karibár Pát).

[See Section IV, Clause 1.]

(1) Number of plot in schedule. (2) Number of plot in former survey. (3) Its bearings. (4) As measured by amin, divided into (*a*) Average length; (*b*) Average breadth; (*c*) Total; (*d*) Description of soil; (*e*) Rate per bigha. (5) As tested by settling officer, divided into (*a*) Average length; (*b*) Average breadth; (*c*) Total; (*d*) Description of soil; (*e*) Rate per bigha. (6) Increase, divided into (*a*) Area; (*b*) Description of soil; (*c*) Rate per bigha. (7) Decrease, divided into (*a*) Area; (*b*) Description of soil; (*c*) Rate per bigha. (8) Remarks.

No. 13.

Instructions for the determination of rates, and the preparation of the rate report in Khordah, issued by Hon'ble H. L. Dampier, Member of the Board of Revenue, Lower Provinces, under date 19th February 1879.

[See Section V, Clause 8.]

I.—The first and most important is the question of rates. The Settlement Officer has made certain calculations from which he has deduced a general average of the value of produce of each of the three sorts* of land into which the arable lands of the estate were grouped at Mr. Wilkinson's settlement of 1838, to which grouping it is now proposed to adhere. Mr. Wilkinson made his settlement by taking as rent one-third of what he calculated was the value of the gross produce. As the ryots whom I saw put it, Mr. Wilkinson left one-third as the cost of production, and one-third as the ryot's profit, taking the remaining third as rent. The present Settlement Officer proposes to take one-fourth only as rent; and so far the proposal seems fair enough. But it is obvious that the incidence of the rent so calculated will depend entirely on the manner in which the value of produce, assumed as the basis of the calculation, is arrived at. I have discussed the question at length with the Settlement Officer and Commissioner, and have pointed out that in the report, which should now be submitted for the purpose of obtaining the Board's sanction to the proposed rates, the most detailed account should be given of the data and considerations from which the average of the value of produce of any class of land has been educed. Tables should be furnished shewing the ruling prices of *dhan* at different periods, in each of several past years, at different markets in each zillah, if these are procurable, exceptional years being eliminated. Mr. Wilkinson took about 52 seers for the rupee as the basis of his assessment; but he appears to have taken the actual price at one time, and that (the ryots say) the cheapest time in a year of plenty, and not to have attempted an average. The Settlement Officer must guard against the error of taking this as the value of produce in 1838, which is to be contrasted with the value of 1879, educed, as it should be, by taking, *first*, the average selling price in different months as the average price of the whole year; and *next*, a general average calculated on the annual averages of several consecutive years. Such a comparison would give a very erroneous idea of the actual rise in the value of produce.

* Do-fusli, yielding two crops.
Bazi-fusli, yielding miscellaneous crops.
Sarudh, yielding rice only.

II.—The Settlement Officer has tentatively caused the rents to be calculated in a few villages at the rates which he is inclined to propose; his intention was to adopt uniform rates for the whole estate. Looking at the table of prices of rice in different years, which have been reported

by the canoongoes, it seems to me that it will not be judicious to do so. The estate is some 70 miles in length, and the canoongo's returns show that there is a considerable difference between the prices which rule in different zillahs, as was to be expected from their positions. The Settement Officer should carefully analyse the market prices which have ruled in each zillah separately, and evolve from them a separate average value for each zillah.

III.—The rate report should be submitted as soon possible; it should be accompanied by tables shewing the result of the assessments in one or two zillahs at the proposed rates. For purposes of comparison the following particulars should be given of the arable lands of each village, or for each group of villages, which exactly contains the area of a certain number of villages, as arranged at the last settlement:—

(1) area of each sort of arable land at Mr. Wilkinson's settlement;
(2) rate per acre at ditto;
(3) total assessment on each sort at ditto;

and the same details shewing the result of the tenative assessment now made by the Settlement Officer.

IV.—Not only should figures be given, and every possible test applied to them, but all circumstances bearing on the proposed rates should be explained—*e.g.*, the particular facilities of access to markets which tend to raise prices higher in one zillah than in another. Where figures give results differing from what might reasonably be expected, there will be special reason for mistrusting and retesting them. For instance, the canoongo's price reports show that rice habitually sells cheaper in zillah Banpore than in zillah Rameswar, which I am given to understand is contrary to the known facts.

V.—Besides treating of rates on arable lands, the rate report should deal with all other matters concerning the assessment of rents; the changes which it is proposed to make from the system of the previous settlement; the assessment of home steads, orchards, &c.; the rate which it is proposed to fix for tola lands which may hereafter be brought under cultivation, &c.

No. 14.

Extracts from the Hon'ble the Court of Directors' letter No. 6 of 1837, dated the 12th April 1837.

[See Section V, Clause 12.]

27. With regard to the practice which exists of forming assessments according to the value of the crops produced, and not according to the value or capabilities of the land—a subject which was noticed by us in our despatch of the 15th February 1833, this is a mode of assessment which we find by the proceedings under review continues to be observed in many districts in the Western Provinces—a practice which, as remarked by Lord William Bentinck, must act as a check on industry and discourage cultivation.

33. You are aware that the practice existed at Bombay and Madras, as well as in Bengal, of making the assessment according to the produce, and not according to the value and capabilities of the lands, and that it was stated that the revenue could not afford to bear the change contemplated by our instructions on this subject. We trust, however, that this practice is generally discontinued at Madras and Bombay, and that the prohibitory instructions which have from time to time been received from us on this subject will be kept in view during the progress of the new settlements in the Western Provinces, and ultimately put a stop to this very objectionable

mode of assessment. It is the productive power of the land, and not its actual produce, that should be taken as the guide in making the assessment. By this mode the best description of encouragement is given to the cultivator to extend cultivation and raise crops immediately beneficial and profitable to himself; and such a system, we have on former occasions observed, and are still of opinion, would not ultimately be found detrimental to the interests of the State.

No. 15.

Register to be kept of particulars of newly formed islands.

[See Section XII, Clause 6.]

(1) Serial number. (2) Name of pergunnah. (3) Name of river. (4) Date of occupation of island with description of area and bearings. (5), (6), &c., Particulars of subsequent yearly enquiries. (7) Date of settlement.

No. 16.

Translation of Kabuliyat to be executed by the Farmer of Temporarily-settled Estate.

[See Section XIV, Clause 1.]

To the

I , son of , resident of , pergunnah district of , do hereby execute this kabuliyat.

I take the farming settlement of mehal in zillah , pergunnah , bearing towjih No. , at an annual sadar jama of Rs. , for the term of years, from to , on the security of , resident of . I shall collect the rents from the ryots according to law and the terms of this engagement, and pay the Government revenue kist by kist according to the instalments noted at the foot of this engagement. If I fail to pay the full amount of an instalment, or a part thereof, due within the year, Government shall have power on its own authority, without the assistance of the courts, to cancel my lease even before the close of the current year; and in order to recover arrears of revenue, it shall be in the power of Government to bring to sale any property, movable or immovable, either pledged by my surety or held by me in my name or benami, in which case I, my heirs and executors, shall have no grounds of objection whatever. I shall not sell or cut any trees on the estate, whether bearing fruits or not; and if through my negligence any damage is done to the estate, I shall be responsible for it. I shall not raise any objection to the payment of Government revenue on the score of inundation, drought, or any other Providential visitation, neither will such objection be granted. But the rents, if any, which I may be able to collect from waste lands cultivated through my own exertion will be mine until expiry of the lease. In the event of my dying during the continuance of the term of this engagement, the Government shall have power to settle the mehal with any one, or with my heirs, till the conclusion of the term of the original settlement, with the consent of my heirs and surety. I shall file without any objection during the currency of the lease any papers which the Government may require from me, and any omission to do this shall be dealt with according to law. I shall at the end of each year file the measurement chittahs of the estate with jama-wasil,

talab-bakee, and other collection papers which the Collector may require from me. The Collector shall have the power to cancel the farming lease if I become insolvent or allow my lease to be sold in execution of decrees. I agree also to perform the duties of a patwari of this mehal; and be it known that, without the sanction of the Collector, I have not the power to transfer my rights as a farmer of the estate, or sublet it to another, or make another a co-sharer with me. If I infringe any of the aforesaid conditions, Government on its own authority, without the assistance of the courts, shall have power to cancel my lease. To the above effect, subject to the sanction of the Board of Revenue, I execute this kabuliyat.

Instalments:

No. 17.

Form of Security Bond for Farmers.

[See Section XIV, Clause 1.]

To

I , son of , resident of , pergunnah , zillah execute this security bond.

The mehal, situated in zillah , is let in farm to resident of on receipt of a kabuliyat from him for years from to , at an annual sadar jama of Rs. . I, having become acquainted with the particulars set forth in the kabuliyat, voluntarily offer myself to be the surety of the farmer. I myself, and on behalf of my heirs, do hereby covenant to hold myself responsible for carrying out the provisions contained in the said kabuliyat and for the payment of the Government revenue. For the fulfilment of these conditions I pledge the undermentioned property, which is exclusively in my possession and enjoyment. In the event of the farmer defaulting in the payment of Government revenue, and infringing any of the conditions set forth in the kabuliyat, I myself, my heirs and executors, will be responsible, and the property pledged may be sold, and the proceeds thereof applied to the liquidation of arrears of the Government revenue and road-cess. If the farmer happens to die within the term of the settlement, it shall be within the competence of Government to cancel the lease and settle the mehal with any one else.

In the event of the estate being settled with the heirs of the farmer with my consent, till the expiration of the term of the original engagement, this security bond will remain in force, and I myself, my heirs and executors, will be responsible for the payment of the Government revenue and fulfilment of all the conditions set forth in the bond, and shall never be freed from the liability. I myself, my heirs and executors, shall have no power to grant, sell, pledge, or alienate in any way, directly or indirectly, the undermentioned property, till the accomplishment of all the conditions set forth in this security bond. Any such grants, sales, pledges, and alienations, if made, shall be null and void. If the proceeds of sale of the property pledged be inadequate to meet the amount due by the farmer, Government shall have power to realize it by sale of my other movable and immovable property, whether held in my name or benami. If any plea of objections be raised on that account by myself, my heirs and executors, they shall be invalid. I myself, my heirs and executors, will not be entitled to receive back the security bond during the currency of the farming lease, nor to act in contravention of the conditions set forth in it. To this effect I execute this security bond.

Schedule of Property.

No. 18.

Final Proceeding of Settlement Officer (Bandobast kárak karmachárir churánt kárjya).

[See Section XV, Clause 1.]

1.—Character of the estate, whether private property or the property of Government; in the latter case, how the Government acquired it; whether resumed, lakhiraj, alluvial, &c.

2.—Previous history of the estate; the result of former settlements being ordinarily given very briefly, in comparative tabular form if possible; but the account of the last preceding settlement more fully.

3.—Cause of the estate now coming under settlement.

4.—Settlement Officer's opinion on heading No. 4 of amin's report No. 10, Description of land.

5.—Settlement Officer's opinion on heading No. 5, Rent-free holdings.

6.—Settlement Officer's opinion on heading No. 6, Land not fit to be assessed.

7.—Settlement Officer's opinion on heading No. 7, Rates on which the rents recorded as demandable from ryots of different classes have been calculated. The grounds on which these rates were determined should be very fully and clearly explained, unless they were sanctioned by superior authority on a rate report, in which case the grounds should be briefly stated, and reference made to the rate report.

8.—Settlement Officer's remarks on heading No. 8 of amin's report, Increase of rent demand from woods, groves, jungles, &c.

9.—Settlement Officer's remarks on heading No. 9, Fisheries.

10.—Settlement Officer's remarks on heading No. 10, Other miscellaneous sources of increase.

11.—A clear account of the different classes of tenants, by whom the lands of the estate are occupied (ryots of different classes, under-tenants, or intermediate tenure-holders, talookdars, haoladars, &c.), specifying the rights claimed by each class, whether those rights are admitted or denied by the proprietor of the estate; the opinion of the Settlement Officer on the subject; the quantity of land held by tenants of each class with the assessment thereon; and distinguishing clearly between under-tenants whose tenures are admitted to be binding to the Government and others—*vide* section 7, Bengal Act VIII of 1879.

12.—The proprietary and collection expenses allowed, and on what grounds the amount was fixed.

13.—The measures pursued to obtain the attendance of those entitled to settlement if they did not come voluntarily.

14.—Other matters deserving record.

No. 19.

[See Section XV, Clause 1.]

Headings of Abstract of information relative to the assessment of Estate

Pergunnah *District*

Settlement made with *for* *years, commencing from*

Zillah *Pergunnah*

Grámer jamábandi samparkiya sambáder sár sangraher (Khatianer) sirolipi sakal.

(1) Area reduced to standard bighas. (2) Area in acres. (3) Unassessed area, divided into—(*a*) For st, jungle, and waste; (*b*) Site of village roads, tanks, and land otherwise in apable of cultivation; (*c*) Rent-free; (*d*) Service; (*e*) Total [cols. (*a*) to (*d*)]. (4) Assessed area, divided into—(*a*) Cultivated and fallow; (*b*) Cultivable not cultivated; (*c*) Total. (5) Land revenue. (6) Mofussil rent-roll. (7) Average of last five years' collections. *The information required for columns* 1 *to* 4 *should be given in three lines, as follows:—*

(1) According to earliest information available A. (2) According to last preceding measurement or regular settlement proceedings B. (3) According to present settlement preceedings.

[NOTE.—A—Specify date and source of information.
B—Specify date and character of resettlement.]

No. 19A.

Particulars of Rent-free Lands (*Heading* 3) (c). (3 *Sirolipi*) *Niskar bhúmir bises bibaran*).

(1) Names of holders. (2) Devatra. (3) Brahmatra. (4) Piratra, &c., &c. Under Remarks state the Regulation under which the tenure is released.

No. 19B.

Occupation of Lands (*Bhumir dakhal*).

(1) Different kinds of soil for which rates have been fixed. (2) Rate per bigha. (3) Rate per acre. (4) Bighas. (5) Acres. (6) Rent. Under all add "Siwai collections, Julkur , Phalkar , Bunkar, &c., and Total Rupees."

No. 19C.

Analysis of Revenue assessed (*Dhárjya haoá rájswer sárbhág*).

(1) Assets assumed as basis of settlement. (2) Deduct other expenses if any. (3) Remainder. (4) Deduct—(*a*) in the case of Government estates settled or farmed, 20 per cent. collection expenses; (*b*) in the case of resumed estates settled with the proprietors, 30 per cent. collection expenses and proprietary allowance; (*c*) in the case of estates farmed in consequence of refusal of proprietors to accept settlement, 20 per cent. collection expenses and farming profits, and (*d*) 10 per cent. malikana allowance to recusant proprietor. (5) Remainder or net revenue of Government. (6) Add malikana. (7) Total amount payable by settlement-holder.

No. 19D.

Particulars of Service Lands (*Heading* 3) (d). (3 *Sirolipi*) *Chákran jamir bises bibaran*.)

(1) Office of holders. (2) Area. (3) Remarks. Held by—(*a*) Patwaris; (*b*) Mokuddums; (*c*) Ghatwals; (*d*) &c.

No. 19E.

Occupation of lands (Dakhali satwa).

(1) Lands how occupied. (2) Area in standard bigahs. (3) Rent. (4) Remarks—(*a*) in direct occupation of proprietors; (*b*) by cultivators having right of possession at fixed rates; (*c*) by cultivators with a right of occupancy; (*d*) by other cultivators; (*e*) cultivable, not cultivated land occupied by ; total.

No. 20.

Return No. XXIIIA.—Settlements sanctioned by the *during the quarter ending*

[See Section XVI, Clause 6.]

Number.	Name and description of estate, with number on General Register and mofussil and sudder jamas of previous and present settlement, and term of present settlement.	Year of last previous settlement and of the present settlement.	Area of estate in standard bighas.				Parties admitted to present settlement with reasons for making it with them.	Remarks, explaining any considerable increase or decrease of area or jama, the arrangements made for the management of the estate, if it is to be held under direct management of Collector, and other points worthy of mention.
			Cultivated at time of previous settlement and at present settlement.	Cultivable, not cultivated (as in column 4.)	Not cultivable (as in column 4.)	Total area (as in column 4.)		
1	2	3	4	5	6	7	8	9
			Bgs.	Bgs.	Bgs.	Bgs.		
1	Mehal Gatnapore. No. on General Register 152. Property of Government, resumed as an island chur by decree of 1825.	1848	700	200	100	1,000		The estate has lost 710 bighas by diluvion. The estate is cultivated by 100 ryots, of whom 80 have acquired a right of occupancy. The rates of assessment at the previous settlement were as follows:—
	Previous settlement, 1848; in farm on a jama of Rs. 1,000.	1878	200	50	40	290	To be held under direct management.	
	Present settlement, 1878; gross rental Rs. 1,500, to be held khas. Rents fixed for ten years.							

Description of land.	*Rate per bigha.* 1848.			1878		
	Rs.	A.	P.	Rs.	A.	P.
Bastu	1	0	0	1	0	0
First class dhan land ...	1	4	0	1	6	0
Second do. do. ...	1	0	0	1	2	0
Orchards	1	8	0	1	10	0

These are the rates recorded as payable by cultivators. The enhanced rates are in consequence of increase in value of produce since last settlement. The majority of the ryots have signed the jamabandi in token of acceptance.

2	Chur Durvesh. No. on General Register 1010. Property of Government, resumed as an island chur by decree of 1810.	1840	5,000	500	200	5,700	.....	The area has increased by accretion, but the cyclone has thrown most of the land out of cultivation. 100 ryots are now on the estate, and others are returning to it. The estate is covered with so-called *haoladars*, who claimed to have the rent of each tenure settled with them, and denied the right of the Settlement Officer to fix the rent

Previous settlement 1840 with farmer on jama of Rs. 2,000. Present settlement, 1879, gross rental, Rs. 3,000, to be held khas. Rents fixed for ten years.	1879	1,000	7,000	300	8,300	To be held under direct management.	of their ryots. Although these *haoladars* were created by the holders of a temporary farming lease, and, as such, have no right to be recognized by Government, it has been found that 20 out of the 30 claimants are *bonâ fide* reclaimers of the soil: they have therefore been recognized by the Settlement Officer. The area comprised in these 20 *haolas* is 5,000 bighas, and the following is a comparison of the rates adopted at the last and at the present settlement— ***Haoladar's rates.*** **Rate per bigha.** **1840.** **1879.** **Rs. A. P.** **Rs. A. P.** Bastu ... ... 1 8 0 1 12 0 First class dhan land ... 2 0 0 2 4 0 Second do. do. ... 1 12 0 2 0 0 Cultivable waste ... ... 2 4 0 2 8 0 These rates have been fixed by deducting 20 per cent. from the rates assumed as payable by the ryots to the *haoladars*. The ryots' rates, whether assumed for the purposes of calculating the *haoladars'* rents only, or authoritatively recorded as payable by the ryots who pay direct to Government, are identical as below. The area held by ryots not included in the under-tenures is bighas 3,000, thus assessed— **Rate per bigha.** **1840.** **1878.** **Rs. A. P.** **Rs. A. P.** Bastu ... ... 1 12 10 2 1 7 First class dhan land ... 2 6 5 2 11 2 Second do. do. ... 2 1 7 2 6 5 Cultivable waste ... ... 2 11 2 3 0 0 The increase is owing to the general rise in value of produce, and to the construction of an embankment at the cost of Government, which has greatly increased the productiveness of the lands. Eighteen of the twenty *haoladars* have accepted the settlement; two are believed to be about to sue in the civil court for reduction of the rents as recorded. Of the ryots paying direct to Government (10), five have accepted the settlement and five refuse to agree, on the ground that they are ryots of the so-called *haoladars* whom the Settlement Officer has refused to recognize. The estate will be managed through a tehsildar and establishment. For correspondence about this settlement—*vide* Commissioner's letter to Board, No. , dated .

No. 21.

Form of Kabuliyat to be used in temporary settlement of estates with owners.

I take the proprietary settlement of for years, from 1st April 188 , to , at an annual net revenue of Rupees , subject to the following conditions :—

1*st*—I shall be at liberty to sell, alienate, or transfer the whole or any share of the said estate subject to the terms of this settlement; but I shall remain liable for the revenue assessed thereon unless and until the transfer is registered under the provisions of Act VII (B.C.) of 1876.

2*nd*—I bind myself to respect the recorded rights possessed by the ryots, under-tenants, village headmen, and others in the said estate.

3*rd*—I will collect the rents from ryots, under-tenants, and others according to their settlements, and pay the aforesaid amount of Government revenue kist by kist, according to the kist-bundi noted at the foot of this engagement.

4*th*—If I default in the payment of any kist of the Government revenue, then the arrears due from me shall be realizable under the laws in force for the time for the realization of arrears of revenue.

5*th*—At the end of the aforesaid period of settlement, I or my legal representatives shall have the right to a renewal of the settlement on the revenue that may be then fixed. If I do not take the settlement on the revenue that may be then fixed, I shall be entitled to receive malikana at the usual rates.

6*th*—I shall not ask for any abatement of revenue in consequence of inundation, drought, or any other calamities of the season, nor shall such requests, if preferred, be listened to.

7*th*—If any waste lands in the estate be brought under cultivation through my exertions, my right to receive the rents derivable therefrom without any increase of revenue will continue during the pendency of this settlement.

8*th*—I shall submit any papers that may be from time to time called for from me by Government without any objection, so long as this lease continues in force. If I do not do so, the provisions of the law bearing on the matter will be resorted to to enforce compliance with the aforesaid requisition.

9*th*—This settlement has been made with me in anticipation of, and subject to, the sanction of the superior Revenue authorities, whose orders, if any, will be carried out by me with effect from the commencement of this lease. The settlement will not be valid unless it is sanctioned by such authorities, or if it is set aside by them.

10*th*—Neither I nor my heirs or representatives shall be at liberty to raise any objection to the remeasurement of the estate and re-assessment of the revenue of the same after this settlement has expired—vide *Circular Order No. 3 of April* 1877.

Schedule of Kists.

No. 22.

I.—Form of Kabuliyat of a Cultivator having a right of possession at fixed rates.

THIS is the kabuliyat executed by ,
a ryot of mouzah ,
in mehal ,
in pergunnah ,
zillah ,
holding a permanent right at fixed rent under the following conditions :—

In accordance with*

* [Here enter whether the rent payable on the holding has been determined in the course of settlement proceedings, by a decision of court, by mutual agreement, or otherwise.]

my holding consists of bighas (equal to acres) of land of the several descriptions enumerated below. The boundaries of each plot of land comprised in my holding are given on the back of this kabuliyat. The jama of the aforesaid holding has been ascertained to be, and is confirmed at, Rs. .

I bind myself to pay this jama year by year to the person entitled to receive the rents of the mehal, according to the instalments specified at foot, and in return I will obtain a receipt for every sum paid as rent to such person as aforesaid.

I possess a right of permanent occupation in the lands now held by me at the rent specified in this kabuliyat. No one has power to evict me from such lands at will, or to enhance my rent on account of such lands, so long as I duly pay my rent. [I am entitled to take and enjoy the fruits of existing trees, or of such trees as may be planted by me in future, within the area of my present holding. I have also a right to cut or sell every tree planted and reared by myself, or by my ancestors, on my present holding.] The rights declared by my pottah to vest in me will devolve on my heirs at my death.

The passage within brackets to be included or excluded, according to custom.

Schedule.

Description of land.

Area in bighas.

Rate per bigha.

Rent.

Instalments in which rent is payable.

Total area.

Total rent.

Detail of Plots of Land comprised in the holding to which this Kabuliyat relates.

1. Number of plot according to settlement chitta.

Boundary—

2. North.
3. West.
4. South.
5. East.
6. Kind of land.
7. Rate per bigha.
8. Rent of plot.

No. 23.

II.—Form of Kabuliyat of a cultivator having a right of occupancy.

This is the kabuliyat executed by
a ryot having a right of occupancy in mouzah ,
in mehal ,
in pergunnah ,
zillah ,
under the following conditions :—

In accordance with*

* [Here enter whether the rent payable on the holding has been determined in the course of settlement proceedings, by decision of a court, by mutual agreement, or otherwise.]

my holding consists of bighas (equal to acres) of land of the several descriptions enumerated below. The boundaries of each plot of land comprised in my holding are given on the back of this kabuliyat. The jama of the aforesaid holding has been fixed at Rs.

I bind myself to pay this jama year by year until it is altered in accordance with the law, according to the instalments specified at foot, to the person entitled to receive the rents of the mehal, and in return I will obtain a receipt for every sum paid as rent to such person as aforesaid.

I possess a right of occupancy in the lands now held by me. Neither the Government nor the person with whom a settlement of the mehal may have been made has power to evict me from such lands at will. My rent may be enhanced in accordance with the provisions of the law relating to such enhancement, but not otherwise. [I am entitled to take and enjoy the fruits of existing trees, or of such trees as may be planted by me in future, within the area of my present holding.] The rights declared by my pottah to vest in me will devolve on my heirs at my death.

The passage within brackets to be included or excluded, according to custom.

Schedule and detail of Plots of Land comprised in the holding to which this Kabuliyat relates (the same as at foot of form No. 22).

No. 24.

III.—Form of Kabuliyat of a Cultivator not known to possess a right of occupancy.

This is the kabuliyat executed by
a ryot of
mouzah ,
in mehal ,
in pergunnah ,
zillah ,
under the following conditions :—

In accordance with*

* [Here enter whether the rent payable on the holding has been determined in the course of settlement proceedings, by decision of a court, by mutual agreement, or otherwise.]

my holding consists of bighas (equal to accrs) of land of the several descriptions enumerated below. The boundaries of each plot of land comprised in my holding are given on the back of this kabuliyat. The jama of the aforesaid holding has been fixed for the present at Rs. I bind myself to pay this jama year by year till further notice according to the instalments specified at foot.

Schedule and detail of Plots of Land comprised in the holding to which this Kabuliyat relates (the same as at foot of form No. 22).

No. 25.

Form of Kabuliyat to be executed by Malgoozars in Government Estates.

I , (resident ryot, under-tenant, or village-headman, as the case may be), of Government estate in the district of execute this engagement. I take the malgoozari settlement of the said Government estate, measuring bighas, equal to acres for the term of years from the year to the year at a net annual jama of Rupees

2. The rights conveyed to me under this engagement are those of malgoozar as hereinafter defined; and I bind myself to respect the recorded rights possessed by the royts, under-tenants, village headmen, as the case may be, in the said estate.

3. I will collect the rents from the ryots, under-tenants, as the case may be, and pay the Government revenue, kist by kist, according to the instalments noted at the foot of this engagement; and I will raise no objection on the score of drought and inundation or any other Providential visitation; nor will such objection be allowed. But the rents, if any, which I may be able to collect from waste lands in the estate will be mine until the expiry of this lease.

4. If in any year during the currency of this engagement I default in the payment of the Government demand, this lease may be cancelled, and I may be ejected at the will of the Collector; and all processes applicable to farmers under Act VII (B.C.) of 1868 shall be applicable to me.

5. I will file without objection during the currency of my lease any papers which the Collector may require from me. If I do not, the Collector will have power to take action against me according to law.

6. I will not be able to transfer by private or public sale or mortgage the settlement rights conveyed to me under this lease, nor will I be able to sublet the estate.

7. I will not sell or cut any trees on the estate, whether bearing fruit or not; and if through my fault any damage is done to the estate, I will hold my self responsible for it.

8. On the expiry of the term of the settlement, I shall have, as of right, the option of accepting the new settlement, subject to such revised jama as may then be imposed; but failing this acceptance, my right and interest as lessee will entirely cease, and the Collector will be at liberty to make with others any fresh arrangement that may appear advisable.

9. The Collector will have power to annul my lease and to re-enter on direct possession of the estate at once in the event of the rights conveyed to me under this engagement being transferred by sale in execution of decree or other order of the Civil Court.

10. If I infringe any of the foregoing conditions, my lease will be liable to cancelment, and I to ejectment, at the will of the Collector, without the intervention of any Court of law.

11. In the event of my dying during the continuance of the term of this engagement, the lease shall not lapse, but shall devolve upon my heir for the remaining period of the original engagement.

Schedule of Kists.

9. It also appears from the Board of Revenue's record that on the 25th July 1782 the Superintendent was authorized to confirm, without investigation, the rent-free tenures of Brahmins in cases in which they did not exceed 10 bighas in extent. This rule appears to be virtually sanctioned by clause 4, section 3, Regulation XIX of 1793, but its operation must be limited to grants made before 1178, B. S. and 1179, F. S.

10. Sunnuds referred to the Committee would appear to have been signed by the President, being likewise signed by the Superintendent, and authenticated with the seal of his office.

11. In the plan submitted by the Board of Revenue with their letter of the 25th September 1787, and approved by Government on the 16th October following, the powers of the Superintendent (Mr. Young) were considerably circumscribed; the duty of inquiry being vested in the Collectors, while to the office of the Superintendent of the Bazee Zemin Dufter was assigned merely the task of arranging the materials furnished by them.

12. The above statement has reference to Bengal, in regard to which it may be proper further to remark that the proceedings of the Superintendents (J. Dynely and E. A. Young) would appear to have been confined to the districts of Midnapore and Burdwan; and from the latter districts no reports appear to have been made to the Committee, and no sunnuds for lands exceeding 250 bighas purporting to have been issued by the Superintendent, can be authentic, or if authentic, valid. In all cases, too, signatures and seals should be narrowly examined, the latter especially: both because the seal of the dufter appears to have been lost or mislaid (not having been delivered to the Board of Revenue with the records in 1793), and because it must have been easily counterfeited.

13. In Behar an investigation was made by Mr. George Vansittart, Chief of the Provincial Council in 1773, but appears to have been confined to jaghirs and ultumgha and mududmash tenures. On the 29th June 1784, an office of registry was established according to a plan proposed by Mr. Shore. Mr. Bushby was appointed Superintendent, and Mr. Holt his assistant.

14. Lands the annual produce of which did not exceed Rs. 200 were exempted from enquiry, and in regard to more extensive tenures it was clearly the intention of Government to confine the duties of the Superintendents to that of investigation and report, and not to vest them with any power of confirming grants.

15. Mr. Bushby and Mr. Holt, however, appear to have greatly exceeded the line of their duty, and much confusion and mischief seem to have been likely to ensue, when the Committee of Revenue interposed on the 7th November 1785. The Committee addressed Government, stating that the Superintendent had, without their authority, hazarded certain material deviations from their instructions, urging the mischief likely to attend any extension of power, such as the Superintendent desired to obtain, which, they observed, would render the dufter a court for the "resumption of land from Government," and suggesting the following specific rules:—

I.—"That the Superintendent of the rent-free lands in Behar, as to the mode and extent of his investigations, should be directed to conform strictly to his original instructions.

II.—"That all disputes between rent-free landholders should be settled not by him, but through the regular channel of adawluts.

III.—"That on the demise of jaghirdars, &c., or as often as disobedience to his orders, in any persons subject to his authority, might make it necessary, the Superintendent should possess the power of attaching their lands, and of collecting and keeping in deposit the rents, giving early notice to the Committee of his having done so, with his reasons; but in no case should he resume any land without the express sanction of the Hon'ble Board previously notified to him through the same channel.

IV.—"That all lands so resumed shall be forthwith delivered over to the Collector within whose limits they may be respectively situated.

V.—"That neither new sunnuds shall be granted, nor former sunnuds confirmed, by the Superintendent, without the approbation and orders of the Committee of Revenue, or of the Hon'ble the Governor-General in Council through the Committee of Revenue.

VI.—"That malgoozari land, or, in other words, land now paying rent to Government, shall be wholly and absolutely exempt from any enquiry or investigation by the Superintendent.

VII.—"That transcripts of all the Superintendent's proceedings be transmitted monthly to the Committee of Revenue." "Without these" (the Committee added) "we can neither ourselves form a precise judgment of the state of the business, nor report upon the conduct and progress of it to the Board, either with accuracy or confidence."

16. The Committee observed that, under such restrictions, Mr. Young, Superintendent of the Bengal Bazee Zemin Dufter, was then executing the trust reposed in him and executing it with success; neither giving to others any just cause of complaint, nor, as they believed, meeting himself with any obstruction.

17. The rules proposed by the Committee were entirely approved of by Government.

18. But the office appears to have been abolished on the 31st May 1786. A resolution of Government, dated 22nd February of that year, directs that the office should be continued under the charge of Mr. Holt until the month of June following, with the same allowances as had been received by Mr. Bushby, who had resigned; and the proceedings of the Board of Revenue of the 7th June of that year contain a letter to Mr. Holt, desiring him (as the period fixed by Government had expired) to repair forthwith to the Presidency, and to deliver over the cash and records and lands (if any) under his charge to the Collectors of the respective districts.

19. On the 19th July 1786 it was resolved to invest the Collectors generally with the duty of investigating and reporting on lakhiraj tenures, and the Board of Revenue were desired to consider whether, and how long, the Bazee Zemin Dufter of Bengal should be continued.

20. It appears to have been continued as a presidency office of record until February 1793, when it was finally abolished on the general introduction of the Cornwallis system.

21. The above detail may be useful to the Boards and Collectors in deciding on the powers vested in the several officers whose acts or orders may be cited.

22. It appears sufficiently to establish the limits assigned to the authority of Mr. Bushby and Mr. Holt, and the records of Government appear to shew the necessity of strictly scrutinizing all the acts of those officers.

23. With regard to surshikun tenures (though in many cases hereditary), there seems to be no objection to the principle assumed by the Board, that they shall be held to be for life only where the contrary is not shewn.

24. Inquiries having been occasionally made in regard to the individuals who have, at given times, exercised judicial and revenue powers in the several provinces and districts as Chiefs, Members of Council, Committees and Boards, Supervisors, Superintendents, Collectors, and Judges, I propose to have a report, containing the necessary detail of appointments and removals, prepared in the Record Committee, and thence circulated to the several mofussil Committees respectively; such a statement regularly brought down and continued from year to year will be very useful.

25. The Committee of Records may also, I think, with advantage select and print, for the information of the service, several important papers, touching points of general interest, now locked up in the offices of Government, or among the records of the Board.

APPENDIX B.

Rules relating to Badshahi Tenures approved by Government and circulated with Board's Circular Order No. 62, *dated* 14*th June* 1837.

[See Section X, Clause 6.]

I.—When a badshahi tenure shall be declared liable to assessment, if the original grantee and his successors or representatives shall have continued in the uninterrupted possession and management of the tenure for a period of sixty years, or if they shall have continued for a period of sixty years in the uninterrupted receipt of a specific portion of the produce of the lands included in the tenure, under the denomination of rent paid to them by a party occupying and managing the tenure as their agent or farmer, and not having a proprietary right in the lands, it shall be incumbent on the officer empowered to investigate the lakhiraj title in such tenures to report the circumstances of the case, as required by section 5, Regulation XIII of 1825, in order that the settlement of the tenure may be authorized to be made with the lakhirajdar, at a revenue assessed on the actual rent produce of the lands, under the general rules contained in Regulations VIII of 1793, VII of 1822, IX of 1825, and IX of 1833;* and the tenure, when so settled, shall be held to be hereditary and transferable, and the party claiming the proprietary right in the lands shall not disturb the possession of the lakhirajdar or his heirs or representatives; and any suit preferred by such party in a court of judicature shall, as provided for by section 2 of the aforesaid Regulation, be dismissed with costs.

* Modified by the rules passed by the Supreme Government on the 17th November 1840, conceding settlement at half rates to all holders of resumed lakhiraj tenures.

II.—If the proprietor of the lands included in a resumed tenure shall have continued in the possession and management of the lands after the creation of the tenure, paying the Government share of their produce to the lakhirajdar, the settlement shall be made with such proprietor under the general rules contained in the Regulations above mentioned; and it shall be lawful for the Governor of the Presidency to grant to the lakhirajdar, if in destitute circumstances, such pension for life as may be deemed proper.

See note at the end of the Rules.

III.—When the settlement of lands in a resumed grant shall be made with the lakhirajdars, if the person claiming to be proprietor of the lands shall have received malikana in money, kind, or land within the twelve years antecedent to the resumption of the tenure, or have preferred a well-founded claim thereto before a competent tribunal within that period, he shall, after the resumption, receive from Government in perpetuity an annual allowance, which shall not in any case exceed 10 per cent. on the net rental* at the time of settlement, to be paid to him by the Collector.

See note at the end of the Rules.

* By net rental is meant the rental *minus* the usual deduction for expenses and risks.

IV.—If the party claiming the proprietary right shall be allowed malikana under rule III, he shall be entitled to a money compensation for loss of settlement in addition to the annual malikana allowance awarded to him, which compensation shall be calculated at ten years' purchase on the difference between his malikana allowance and the zemindari profits (malikana inclusive) which he would have received annually had the settlement been made with him, the said zemindari profits being assumed at 20 per cent. on the gross rental of the lands.

See note at the end of the Rules.

V.—No claim to malikana, or to compensation for loss of settlement, shall be entertained which shall not be preferred to the Revenue authorities previous to the sanction by Government of the settlement with the lakhirajdar; nor shall any claim not so preferred in the first instance be cognizable in the courts of justice.

VI.—If a lakhirajdar entitled to settlement under rule I refuse to engage on terms approved by the Board of Revenue, the settlement for his tenure shall be made with the proprietor of the lands included in the tenure, if there be one, under the general Regulations, and the recusant lakhirajdar shall not be entitled to any allowance of malikana.

VII.—If the title-deeds on which a lakhirajdar claims to hold his land free of assessment shall have been declared by a final judgment of a competent court to have been forged or fraudulently altered, no length of possession either in the occupant or his ancestors shall be held by the Revenue authorities to entitle him to a settlement for the lands, but the settlement shall be made with the proprietor of the lands, if there be one, under the general Regulations. But this rule shall not preclude the Government in its executive capacity from admitting the disseized lakhirajdar to settlement if, with reference to length of possession or other circumstances, it should be deemed right so to admit him; nor shall it endamage the claim of any party who may hold a tenure by right of purchase, and who shall prove to the satisfaction of the Revenue authorities that the purchase was made by him in good faith, and in the belief that the title deeds previously forged, or fraudulently altered, were good and valid documents.

APPENDIX C.

Rules relating to Hukmi Tenures approved by Government and circulated with Board's Circular Order No. 62, dated 14th June 1837.

I.—*Clause* 1.—When a hukmi tenure shall be declared liable to assessment, if the original grantee and his successors or representatives shall have continued in the uninterrupted possession and management of the tenure for a period of sixty years, or if they shall have continued for that

period in the uninterrupted receipt of a portion of the produce of the lands included in the tenure, under the denomination of rent paid to them by a party occupying and managing the tenure as their agent or farmer, and not having a proprietary right in the lands, it shall be incumbent on the officer empowered to investigate the lakhiraj title in such tenures to report the circumstances of the case, as required by section 5, Regulation XIII of 1825, in order that the settlement may be authorized to be made with the lakhirajdar, and the tenure, when so settled, shall be held to be hereditary and transferable, and the party claiming the proprietary right in the lands shall not disturb the possession of the lakhirajdar or his heirs or representatives; and any suit preferred by such party in a court of justice shall, as provided for by section 2 of the aforesaid Regulation, be dismissed with costs.

Clause 2.—If the original grantee and his successors or representatives shall not have been in the possession and management of the tenure under the resumed grant for so long a period as sixty years, but shall have obtained possession of it previous to the 1st December 1790, the settlement shall be made with the lakhirajdar in the manner provided for in the foregoing clause, but any dispute regarding the proprietary right in the lands between the grantee and grantor or other party, or their respective heirs or successors, is to be considered as a matter of a private nature, to be determined by the civil courts, and the lakhirajdar shall continue in possession until dispossessed by a decree of a competent court of justice.

II.—The revenue to be paid by a lakhirajdar admitted to settlement for his resumed tenure is to be adjusted according to the following rules* :—

* Modified by the rules passed by the Supreme Government on the 17th November 1840, conceding half rate to all holders of resumed lakhiraj tenures.

If the grant of the tenure shall have been made previous to the Bengal year 1178, or the Fuslee or Willaitee year 1179, according as the tenure may be situated in Bengal, Behar, or Orissa (excepting Cuttack and its dependencies), the revenue to be paid by the lakhirajdar to the Government shall be equal to one-half of the rent produce of the tenure. If any part of the tenure shall be uncultivated, the lakhirajdar is to be required to bring that part into cultivation, and to pay such progressive increase, to be regulated with reference to the reduced rate of the assessment on the cultivated part, as the Board of Revenue, with the sanction of the Government, may deem reasonable.

If the grant of the tenure shall have been subsequent to the Bengal year 1178, or the Fuslee or Willaitee year 1179, according as the tenure may be situated in Bengal, Behar, or Orissa (excepting Cuttack and its dependencies), the revenue to be paid by the lakhirajdar to the Government shall be assessed under the general regulations on the whole of the actual rent produce of the tenure.

III.—If the proprietor of the lands included in a resumed tenure shall have continued in the possession and management of the lands after the creation of the tenure, paying the Government share of their produce to the lakhirajdar, the settlement shall be made with such proprietor under the general regulations, and it shall be lawful for the Governor of the Presidency to grant to the lakhirajdar, if in destitute circumstances, such provision for life as may be deemed proper.

See note at the end of the Rules.

IV.—When the settlement of lands included in a resumed grant shall be made with the lakhirajdars, if the person claiming to be the proprietor of

the lands shall have received malikana in money, kind, or land, within the twelve years antecedent to the resumption of the tenure, or have preferred a well-founded claim thereto before a competent tribunal within that period, he shall, after the resumption, receive from Government in perpetuity an annual allowance, which shall not in any case exceed 10 per cent. on the net rental* at the time of settlement, to be paid to him by the Collector.

* By net rental is meant the rental *minus* the usual deduction for expenses and risks.

V.—If the party claiming the proprietary right in the lands shall be allowed malikana under rule IV, he shall be entitled, in all cases where the settlement has been made with the lakhirajdar under clause 1, rule I, to a money compensation for loss of settlement, in addition to the annual malikana allowance awarded to him, which compensation shall be calculated at ten years' purchase on the difference between his malikana allowance and the zemindari profits (malikana inclusive) which he would have received annually had the settlement been made with him, the said zemindari profits being assumed at 20 per cent. on the gross rental: provided the case be not one in which (under section 4, Regulation XIII of 1825) the malik has already been debarred from settlement by an equitable law. In such cases the malik cannot be held entitled to any compensation for loss of settlement.

See note at the end of the Rules.

VI.—No claim to malikana or to compensation for loss of settlement shall be entertained which shall not be preferred in the first instance to the Revenue authorities previous to the sanction by the Government of the settlement with the lakhirajdar, nor shall any claim not so preferred be cognizable in the courts of justice.

VII.—If a lakhirajdar entitled to settlement under rule I, not being malik of the lands included in his tenure, refuse to engage on terms approved by the Board of Revenue, the settlement shall be made with the proprietor, if there be one, and the recusant lakhirajdar shall not be entitled to any allowance of malikana.

Note referred to in the Rules.

The Revenue officers employed to give effect to the foregoing rules should be informed that the management of a rent-free tenure by the mukaddam or head ryot of the village in which the tenure is situated, and the receipt from the lakhirajdar by such mukaddam of an allowance in land, money, or kind, for his services, are not evidence of his (the mukaddam's) proprietary right in the lands, and that a claim for malikana and compensation for loss of settlement of a resumed tenure, of which the lakhirajdar and his ancestors have had possession, or have enjoyed the rents for a period of sixty years, cannot be considered an admissible claim, unless it be proved by satisfactory evidence that the party advancing such claim has actually received from the lakhirajdar an allowance in acknowledgment of his proprietary right up to the date of resumption, or that he comes within the scope of clause 2 of rule III, relating to badshahi, or of clause 2 of rule IV, relating to hukmi tenures.

APPENDIX D.

[See Section VII, Clause 1.]

Rules passed by the Supreme Government, on the 17th November 1840, for the guidance of Officers prosecuting public claims upon tenures held without payment of revenue.

1. Officers charged with prosecuting claims against lakhiraj tenures shall not refer or maintain any suit for lands not exceeding ten bighas which have been held exempt from the payment of revenue or rent without interruption since the 1st December 1790. Provided that in the districts of Chittagong, Sylhet, and Cuttack this indulgence shall not extend to such lands, except where the produce is *bonâ fide* appropriated as an endowment for temples, or for other religious or charitable purposes; and that in Cuttack the proof of rent-free possession without interruption, shall not be required in the cases so excepted beyond the 14th of October 1803, the date fixed by clause 7, section 18, Regulation XII of 1805.

2. In all cases where the Sudder Board of Revenue, to whom general reports shall be made, in the forms which the Board may prescribe, of claims relinquished under the preceding rule, shall pass orders for the confirmation of such relinquishment, the orders shall be final, and a certificate in the form* appended to these rules shall be granted to the holder of the lands confirmatory of his title, to secure him from all future claims, on the part of the resumption officers, on account of the lands in question.

* The form adapted to the present state of things is that given in appendix F.

3. In estates wherein the Government have acquired the proprietary right, and which it may be determined by the Revenue authorities to let in farm, the farmer shall be precluded, by an express condition in his engagements, from instituting any process for the resumption of tenures referred to in rule 1, under the privileges reserved to zemindars, talookdars, and other proprietors of estates with whom a permanent settlement has been concluded.

4. If it shall appear in the course of the investigation of any case that the produce of the lands, the revenue of which is claimed for Government (whether the same have been held since 1790 without interruption or not, and whether exceeding in extent ten bighas or less), has been applied consecutively to religious or charitable purposes, or to objects of general utility, it shall be the duty of the officer prosecuting on the part of Government the claim to revenue, to report the fact through the prescribed channels for the consideration and orders of the Government.

5. Whenever any land has been held lakhiraj since the 12th August 1765, and the question shall arise whether, having been so held, the tenure was originally hereditary; if it be proved, or be ascertained in the course of the investigation, that one or more successions took place before the said date, such succession or successions shall be admitted by the Government prosecutor or agent as conclusive against the claim of Government to deal with the tenure as a grant for lives, liable to resumption upon decease of the incumbent of 1765; and if there be no proof of an actual succession by inheritance before the 12th August 1765, still, if from the circumstances of the case there be strong ground of presumption in favour of hereditary possession anterior to that date, the Government officers shall abandon the further prosecution of the claim by lapse, and shall not require proof to the specific conditions of the original grant in the manner prescribed by a strict interpretation of the existing law.

6. Whenever lands may be held under assignment for purposes in themselves permanent and perpetual, and their produce continues to be duly applied to those purposes, no benefit shall be taken, in the conduct of the prosecution on the part of the Government, of the provisions contained in section 12, Regulation III of 1828, under which, strictly construed, the grant, though specifying permanent objects, might be deemed to be for life, because of the omission of words declaring perpetuity in the grant. But if the grant be specified as a charitable provision for one or more persons, and not an endowment for purposes in their nature unlimited as to duration, it shall be construed strictly according to its terms.

7. Persons in possession of lakhiraj lands in Cuttack from the date of the acquisition of the province consecutively to the present date shall be allowed to retain possession during their natural lives, and in the prosecution of any claim to try the validity of the grant or title by which lands may have been so held, the demand on the part of Government shall be for an award of resumption, to take effect upon the decease of the incumbent.

8. Whenever decree of resumption may be passed against a lakhirajdar, who consecutively held the lands and enjoyed the produce without demand of revenue for thirty years from the date of decree, the case shall be reported, through the Revenue authorities, to the Government, but the settlement of the lands under the decree shall not be delayed because of such reference.

9. In the case of lands held under badshahi title, if the possession since 12th August 1765, in Bengal, Behar, and Orissa, and since 1791 in Cuttack, be consecutive and uninterrupted, and if the plea for resumption be that the original grantee did not actually and *bonâ fide* obtain possession of the lands while the grantor exercised supreme power within the territory in which the lands are situate, it will be incumbent on the Government officer conducting the prosecution to prove the affirmative of such plea. In like manner, subsequent non-resumption by a Government officer being a condition of the validity of badshahi grants, the lakhirajdar shall not be required to prove this negative by direct evidence; but if such subsequent resumption be alleged as a ground for resumption, the proof of the fact must be exhibited on the part of Government.

10. The claim to resume, on the ground of non-registration of the tenure in the manner prescribed by the regulations referred to in the margin, shall not be urged on the part of Government, except in districts in which registers duly prepared exist, to be produced, if required, before the tribunal deciding the case, and in which the issue of the publications prescribed in those regulations may be susceptible of proof; nor shall the claim to resume for non-registration be urged in regard to any tenures registered in the Bazee Zemin Dufters, established by orders of Government dated 31st May 1782, or in the office established for Behar by orders dated 29th June 1784, or in the Patna registry office for badshahi grants established in 1770-71; nor shall this claim be urged in respect to any tenures the official recognition of which as lakhiraj—that is the knowledge of the existence of which, as such, by the public officers of Government, can be proved from the public acts and proceedings of the Government, or of the Board of Revenue, or of the Land Revenue Collector of the district, of date prior to the passing of the Act under which the registration is made obligatory for the district in which the lands are situated.

Regulation XIX of 1793.
" XXXVII of 1793.
" XLI of 1795.
" XLII of 1795.
" XXXI of 1803.
" XXXVI of 1803.
" XII of 1805.
" VII of 1808.

11. No title to hold land lakhiraj shall be brought into question if otherwise valid as a permanent and perpetual tenure, on the sole ground

that it is not duly described as such in the specification of the title required to be given in for registry under the Regulations above cited and referred to.

12. The above rules are to be understood as a declaration of the principles by which it is desired by the Government of India that the officers employed in prosecuting, on the part of Government, claims against the holders of lakhiraj tenures shall be guided. The rules are to be binding upon those who conduct the prosecutions and appeals on behalf of Government, and are to be enforced by the Board of Revenue, and by the Revenue Commissioners, so far as their authority reaches, in the control of the proceedings of those officers; and if in any case that may be pending in any court of justice or other tribunal appointed to try the validity of claims to hold land exempt from the demand of the public revenues, the parties concerned shall consider that the rules and principles thus laid down have been lost sight of, or have not been properly applied by the conductor of the pleadings and proceedings for Government, they shall be at liberty, by petition to the Land Revenue Commissioner, or to the Board of Revenue, or to the Government, to procure that instructions shall be issued requiring their observance; and if decree have passed in the interim of such application, adjudging resumption upon any ground which it is herein declared to be the intention and desire of the Government to abandon, the party suffering by such decree shall, upon proper representation to the Revenue authorities be replaced in the position he would have held if such plea had been urged against him.

Rule for settlement.

13. Whenever settlement shall be made with the holder of any resumed lakhiraj tenure for the dues of Government thereupon, the jama demanded from the said holder shall be at a rate not exceeding one-half of the gross rental of the land resumed; and if the late lakhirajdar have held the whole or any part of the land in nij cultivation, then for such land at the rate of one-half of the estimated rent value. This boon is to extend prospectively to all resumed land settled since the promulgation of Regulation IX of 1825, the date on which the settlement principles of Regulation VII of 1822, for the Western Provinces, where first introduced into Bengal, with the exception of lakiraj resumptions, which, after final settlement, have been transferred to new hands by public or private sale at prices corresponding, it is to be presumed, with the jama assessed upon them at the time of purchase. In cases, however, where the purchase has been made by Government, the estate will be restored to the proprietors at a jama not exceeding one-half of the gross rental, subject to all obligations and incumbrances which may, subsequently to the purchase, have supervened upon it.

APPENDIX E.

[See Appendix D, Paragraph 2.]

Form of Sunnud or Certificate of Relinquishment.

Office of district

Be it known to the present and future mutsuddis and all officers, and chowdhries, zemindars, talookdars, and farmers (mustagiran) of mouzah pergunnah district that of has filed a sunnud dated or some other deed, signed and sealed by , and proved by the evidence of witnesses that in the said village bighas of land were allotted in the name of his grandfather or father, or any other person, as brahmuttur or devuttur, or whatever else it may be called;

that now the said land has been continuously in his possession, and that the said land has been in the possession and enjoyment of his ancestors and himself since 1st December 1790; and that the income of the said land has been expended in the worship of idols, mosques &c., or in other religious duties. Therefore, as he has been in possession for a long time, and the income of the land is spent in the worship of idols or on mosques, this new sunnud, No. , is granted and confirmed, according to previous rules, in the name of the said person, as brahmuttur or devuttur, under the orders of Government dated 17th August 1840, and with the sanction of the Sudder Board accorded on . You should restore the land to the said person and withdraw all objections of whatever kind, and act in accordance with the above order.

APPENDIX F.

Bill of fees due to the Government Agent at the Court of the of in the undermentioned Resumption Suits.

No. of appeal.	Appellant and respondent.	Name of estate and pergunnah.	Extent of land decreed in local measurement.	Extent in English acres.	Estimated revenue at 6 annas per acre for rent-free lands.	Estimated revenue at 3 annas per acre for alluvial lands.	Value of suit at three times the estimated revenue.	Percentage of fees.	Amount of fees at foregoing percentage on value of the suit.	REMARKS.

Certified that this bill has been drawn out in accordance with the Special Commissioner's certificate and the principle and rates of calculation prescribed by the Board of Revenue.

(Sd.) A. B., *Collector.*

„ C. D., *Commissioner.*

CHAPTER VI.

Survey.

SECTION I.—INTRODUCTORY.

1. Under the Survey Act V (B.C.) of 1875 the Lieutenant-Governor may order the survey of any lands within his jurisdiction, and direct that the boundaries of all estates, tenures, mouzahs, or fields situated within them may be demarcated.

2. A demarcation in which only the boundaries of mouzahs and estates are laid down is called a mouzahwar and mehalwar demarcation. A demarcation which defines the boundaries of each field is called a khasra, field-by-field or cadastral survey.

3. Surveys may be more or less exact. They may be made by the Revenue Surveyors, with their subordinates, under the Superintendent of Revenue Survey, who constitute a professionally-trained survey staff, which works generally with the theodolite, and produces work to any required degree of accuracy. But it is expensive, and is inapt to deal with questions of tenure and disputes about boundary, which require local knowledge and experience.

4. Surveys may also be made by the agency of the ordinary officers of the Revenue Department, from whom, not being generally professionally trained, such exact work is not expected. But, as such parties consist of a local *personnel* acquainted with customs and tenures, and are comparatively inexpensive, they are employed in surveying small tracts, or as supplementary to the Professional Revenue Survey parties. Moreover, Revenue Officers are occasionally found with special acquirements which enable them to organize parties and to conduct survey operations with a considerable degree of scientific knowledge and completeness.

5. Most of the mouzahwar and mehalwar survey in Bengal has been conducted in the following manner by combining the services of these two classes of surveyors:—

The thakbast or unprofessional survey party work one season ahead of the professional. They measure and map the boundaries of villages and estates, deciding all boundary disputes. Subsequently they perform all the registration work, embodying the results. The professional survey party maps the mouzah boundaries on the basis of the marks in the field, previously erected by the thakbast party, checked subsequently by the thakbast maps, and determines the areas of the villages, which it in turn supplies to the thakbast. The thakbast officers themselves determine and assign to the respective mehals so much of the area of the village as appertains to each. The process of so assigning and distributing the village areas is known as "mehalwar measurement" or "measurement of mehalwar chaks."

6. The systematic mehalwar survey of Bengal is completed, or nearly so; but some districts may have to be resurveyed, hence the necessary rules for such a survey have been included in this manual. Cadastral or field-by-field survey will always be required for special purposes, such as settlements, drainage schemes, &c., which may be conducted by professional parties, or by ordinary revenue parties as occasion requires.

7. The main object of the mehalwar survey of Bengal was to secure the Government revenue by determining the boundaries of estates, each of which is hypothecated for a certain amount. But many collateral advantages are afforded to the owners, and Act V (B.C.) of 1875 was enacted to compel them to pay for the erection of permanent boundary-marks the want of which had gone far to neutralize the benefit of previous surveys. All the other expenses are borne by Government. The results of the mehalwar survey are embodied in registers giving the area of every plot of land belonging to an estate in all the mouzahs in which that estate is found. In preparing these registers a careful comparison is made of the first results of the survey with the old records in the collectorate, and discrepancies corrected after further enquiry and, if necessary, further demarcations. The old records of the collectorate are generally in what is called, technically, mehalwar form—that is, they shew under each mehal all the villages in which it possessed lands, whether extending over the whole village or only a portion. No distinction is made in these records between whole villages and portions of villages, and these particulars are only to be ascertained by examining the records of other estates to see if they have lands in the same village. When it is remembered that in the same district many distinct villages bear the same name, it might be thought impossible to ascertain this; but as in the old records the estates of different pergunnahs are kept distinct, the difficulty is removed, for there are never two distinct mouzahs of exactly the same name in the same pergunnah.

8. After the most careful research it was always found that great changes had really occurred since the compilation of the old collectorate records. Private exchanges, private purchases, and sales of land had caused additions to, or subtractions from, the villages shown in the old lists. Where these changes did not affect whole villages, they were recognized if acknowledged by the parties concerned. Only where whole villages which were not recorded as in existence in the old records were found in survey, a report was made to the Collector, in order that he might enquire whether the new village was really towfir—*i.e.* not included in the permanent settlement.

9. Even in such cases, however, the Superintendent of Thakbast, as such, can take no further action towards assessing the lands. All that is required was to make sufficient enquiry to establish the fact, and a careful record, and to bring the discovery

of the unassessed village to the notice of the Collector, whose duty it is to take proper steps for its assessment and settlement.

10. The chief use of the comparison between the Collector's lists and the results of the survey was the check it afforded. There is so much subinfeudation, so many ijaradars, talookdars, and other sub-holders have lands belonging to several estates, which they manage confusedly as one property; so many zemindars transfer by private sale, and then lose sight of lands which still remain by law part of the estate which is hypothecated for the land revenue, that the owners of the estates, and even their local agents and managers, are ignorant of the real extent of each estate, and without the aid of the old records and careful searches through the zemindari books, it would have been impossible to attain even an approach to correctness, and every estate would have shown a serious decrease in area.

11. As soon, however, as the systematic registration, which is being made of landed property under the provisions of Act VII (B.C.) of 1878, is completed, it will be no longer necessary to consult the old registers, and the object of any mehalwar survey which may, in future, be undertaken, will be to fill up the area columns in the registers and determine the positions of each of the separate plots which compose those areas. The work has therefore become very much simplified, and much of the old Survey Manual has become obsolete.

Section II.—Constitution of the Civil or Thakbast Department.

1. Demarcations preparatory to professional survey are conducted by the Collector of the district, or other officer vested with the powers of a Collector under section 4, aided by Deputy Collectors, and an establishment of peshkars and amins. Such specially-appointed officer is styled "Superintendent of Survey."

2. Deputy Collectors are appointed under the Act by Government, but they can exercise such powers only as are especially delegated to them by the Collector or Superintendent. Probably, when a survey is first directed, it will be found advisable to vest any Deputy Collector appointed for this work with powers under sections 6, 7, 9, 14, 15, 40 to 46, and 50.

Section III.—Mehalwar and Mouzawar Demarcation.

1. The demarcation work should be fully one season in advance of the professional survey.

2. If possible, at least one year before the commencement of the demarcation of a district or tract the Superintendent should call on the Collector for copies of his registers A, B, and C, with mutations entered up to date. On receiving these the Superintendent should assign a portion of the district or tract, consisting of entire

pergunnahs, for demarcation to each Deputy Collector or Assistant, making over to him the portions of the registers belonging to it.

3. Each Deputy Collector must similarly subdivide his circuit among his peshkars, and the latter distribute (under orders) the villages among the amins, so that each amin may have contiguous villages assigned to him. For this purpose the maps made at a previous survey can be utilized; and where no previous survey has taken place, amins should be deputed, before the field season commences, to make a preliminary rough sketch (kham mujmili).

4. The proclamation under section 5 of the Act should be published as therein prescribed, in or before the month of May preceding the commencement of the survey, and thereafter, in or before the month of May for every year that the survey continues. For this purpose, and also in order to secure attendance at the demarcations, the Superintendent should, in or before the month of January preceding the first issue of the proclamation, under the general powers vested in him by section 50, call on each zemindar to furnish him with a list of the mâl cutcherries on his estate, if he have any, with their situations, and also with the names and addresses of the local agents or manager, whether tenure-holder, farmer, naib gomashta, or other person entitled to receive rents in respect of each village of his estate. These particulars should be entered in the "Remark" columns of the general register, and also of the mouzahwar register in their proper places. The form of proclamation will be found in appendix I, form A.

5. At the time of proceeding into the interior each amin will be furnished with—

(i) a copy of the proclamation under section 5 of the Act, to be hung in a conspicuous part of each village;

(ii) a perwanna authorizing him to carry out his duties under the Act;

(iii) a copy of so much of the mouzahwar register as relates to each village assigned to him, containing also the lists of mâl cutcherries and the names and addresses of the local agents, &c., so far as this information has been obtained in reference to every estate the lands of which are entered as contained in the village;

(iv) a form of izahar to be taken from the residuary proprietor of the village or his representative (*vide* appendix II, form E);

(v) a form of izahar to be taken from the owner of every other estate in the village or his representative (*vide* appendix II, form E);

(vi) a special proclamation to be presented to the owner of every estate shewn in the mouzahwar register as contained in the village or his representative (*vide* appendix I, form B);

(vii) a notice to neighbouring landlords (appendix II, form D).

6. Before commencing operations the amin should hang up the proclamation (form A, appendix I) and the notice to neighbouring landlords (form D, appendix II) in the presence of as many people as possible. The special proclamations (form B, appendix I) should all be served, if possible, before mehalwar demarcation commences. The izahars should be taken as each estate is completed.

7. It will be the duty of the amin to see that the lands of every estate shewn in his papers as belonging to the village are measured, if possible, at the pointing out of the zemindar or his acknowledged representative. If parties appear to point out the lands who are not the zemindars, as shewn in the amin's papers, nor the representatives acknowledged by them, the cause must be asked and recorded in the izahar.

8. The voluntary co-operation of the owners and occupants and their agents should be sought, and, if practicable, they should be induced to make themselves acquainted with the contents of the thakbast and cadastral plans, and to prepare counterparts of the amin's sketches, for which opportunity, consistent with due progress of the work, should be accorded. They should be required to sign the field-books and izahars.

9. In case of neglect on the part of the zemindar or his agents to attend or to render the assistance called for, the peshkar or amin should apply to the Superintendent or Deputy Collector for a special notice under section 7; but with good management this will be seldom necessary.

10. When any materials or labour may have been supplied by any owner or occupant, and any request for payment is made, the amin shall at once supply the applicant with a memorandum, certified by his signature, of the materials supplied by him and the labour exacted from him; and on presentation of this memorandum to the Deputy Collector, the price of such labour and materials shall be estimated and paid forthwith. Money must never be entrusted to the peshkars or amins. Similar rules will hold in the case of special expenses under sections 9 and 10 of the Act.

11. The amins should be furnished with a surveying compass, a chain of 30 feet in length, a bamboo of six feet, by which to test the chain from time to time, a pair of drawing compasses, a scale, and a circular paper protractor.

12. The law relating to the signing of maps by proprietors and their subordinates is to be found in sections 11 to 13, inclusive. If any person called upon to sign a map under section 11 should decline, his objection must be taken in writing and forwarded to the Collector. If he refuses to record his reasons, the matter must be reported as prescribed to the Collector, who can take steps under section 12.

13. The amins are to furnish weekly reports of progress to the peshkar, and the latter weekly as well as monthly reports to the Deputy Collector.

14. A statement in the form A, appendix II, is to be recorded on every map; copies of these are to be made on separate sheets, and bound for the use of the Deputy Collector's office.

15. At the close of the field season (usually May or June) the field parties should join the head-quarters for recess. The Deputy Collector should employ the recess in completing the results of the season's enquiries, embodied in a form B, appendix II, called *towjih-nikas* or *jama-kharch* of estates, in which are shewn the particulars of all the lands which appertain to each estate. He should see whether missing estates and villages have been accounted for, and make separate lists of estates and villages not entered in the Collector's list.

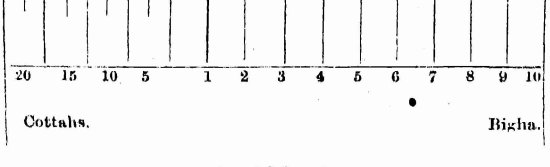
16. At least one month before the close of the recess, the Superintendent should furnish the Deputy Superintendent of Revenue Survey with copies of the maps, shewing the outer boundaries only and mujmili or index maps of the whole area to be surveyed.

17. A copy of all maps in which there are any mehalwar details is to be made for the Board of Revenue. This should be on English paper.

18. Whenever a map becomes decayed and has to be recopied, the Superintendent himself must certify that the copy is a *facsimile* in every way of the original.

19. The surveying compass is to be used for all demarcations, and the maps are always to be prepared to scale. The linear measurements are to be made with chains 30 feet in length.

20. The ordinary scale of the thakbust is to be 330 feet to the inch, or 16 inches to the mile. The Superintendent will be furnished with brass scales, of which the following is a diagram:—



21. This scale is framed on the value of the standard bigha of 14,400 square feet. The side of the bigha is therefore equal to 120 feet. Two chains squared make five cottahs or a quarter of a bigha; the divisions on the scale, therefore, marked 5, 10, 15, 20, shew one chain of the description which will be actually used.

22. To make this scale divide four inches into eleven equal parts, each of which will be equal to the bigha side of 120 feet, each of these parts subdivided into four represents the measuring chain of 30 feet; and if these last be subdivided into two parts, the result is half chains, or two-and-a-half linear cottahs of six feet each. The scale being framed in exact accordance with the value of the standard bigha, and in due proportion with the professional survey scale, comparison with the thákbást on the one hand and the professional survey on the other is readily obtained.

23. Should the minute subdivision of property in a village require the scale to be enlarged, it may be increased to 24 or 32 inches; and, on the other hand, if so large a scale as 16 inches is not required, owing to the absence of all internal subdivision of property and the large area of the village, the scale may be reduced to one-half, or eight inches.

24. The Board can direct any other scale or standard of measurement suitable to particular localities to be adopted.

25. The amins will prepare field-books in the form C, appendix II. Each chack should be authenticated by the signature of the person who pointed it out.

26. The plotting must be correctly made; in large circuits, where error is unavoidable, the delineation should not be forced too close.

27. In demarcating a village the amin first lays down the exterior boundary. He then lays down the boundaries of every plot within the village boundary which belongs to any other estate than that which he makes the principal estate of the village (or the estate which is supposed to comprise the largest share of the lands of the particular village), and measures every such plot. The difference between the aggregate area of these plots and the total area of the village, as eventually ascertained by the professional survey, is of course the area of land in that village which appertains to the principal or, as it is called, the residuary estate. The position of each separate plot should in the maps and field-books be connected with some other, or with the exterior boundary of the village.

28. The following descriptions of land must be separately demarcated—

(1)—Every village not included in another village.

(2)—All lands separately registered in the Collector's A, B and C registers.

(3)—All lands which, though not so registered, are under the law or rules in force entitled or subject to such registry.

(4)—All service lands, whether rent-free or held at a quit-rent.

(5)—Detached blocks of any of the foregoing descriptions.

29. Invalid jaghirs granted under section 2, Regulation I of 1804, are to be treated as independent estates. No hukmi tenures under 100 bighas, nor tenures released under orders of Government, 26th January 1841, as being less by the register than 50 bighas, need be shewn; but where, in the demarcation of revenue-free lands, an excess of more than 10 per cent. over the quantity originally confirmed is found, enquiry should be made and report made to the Collector, in order that resumption proceedings may be instituted if necessary.

30. Cadastral or field-by-field measurement should not be resorted to in the course of a mehalwar survey unless there be great interlacing of estates, or unless specially ordered by the Board. Sometimes very small plots may admit of being laid down by scale and compass, while at other times recourse to cadastral survey may be expedient. It may also occasionally happen that a village needs to be only partially measured in detail; in such cases to measure the whole in that way would be only a useless waste of time and money. The exercise of a sound discretion is required.

31. Should there be in any village not subjected to cadastral survey a few holdings too minute to admit of correct representation on the scale used for the demarcation, their position may be marked on the maps by dots and numbers; an enlarged plan of them, together with the surrounding fields and the bearings of some permanent object being given either on the side of the village map, or on a separate sheet attached thereto.

32. Any permanent landmarks, such as tanks, pucka ghâts, streams, groves, temples, &c., existing within or near the boundary, should be introduced into the map, with correct bearings and distances; where such are wanting, as many artificial marks are to be erected as will suffice to ensure the correct tracing of the boundary in future. In general the temporary boundary-marks erected by the thakbast party should be small mounds of earth of about three feet in height; but where three boundaries meet, stone marks are to be laid down.

33. Where a belt of jungle is found to intervene, the boundary should be laid down by placing marks through the jungle, at distances not greater than 330 feet apart. The expense, if any is incurred, of cutting jungle for erecting boundary-marks and of the erection of the boundary-marks may be charged in contingent bills, to be recovered in the manner laid down in Part IV of Act V (B.C.) of 1875.

34. In the demarcation of Government lands, the Superintendent and other officers concerned are responsible that Government interests do not suffer. The Collector should be apprised and the records in his office consulted. It is the duty of the Collector to make arrangements for lands the property of the Government being properly pointed out to the thakbast officers, and to take care that they are properly recorded in the thakbast maps, registers, and proceedings.

SECTION IV.—DUTIES OF THE PROFESSIONAL REVENUE SURVEYOR.

1. The head of the professional survey party and his subordinates are guided entirely by the boundary laid down and the map supplied by the demarcation party. Should the boundary-marks on the ground be found to differ from the boundary as given in the field-book and map, the discrepancy should be at once brought to the notice of the Superintendent of thakbast.

2. The professional revenue survey deals only with the external boundaries of villages: it has nothing to do with the *internal measurements*. The maps, while they give accurately the boundary and total area of each village, are concerned only with the topographical features of the interior, and do not incorporate or shew the distribution of the area of the village among different estates, which finds place in the thakbast maps only.

SECTION V.—CADASTRAL OR FIELD-BY-FIELD SURVEY.

1. Except clauses 25 to 33 inclusive, all the rules in section III are applicable to cadastral as well as to mehalwar surveys.

2. In making a cadastral survey the general guide for the professional party will be the rules laid down in the Manual for the Cadastral Survey by the Revenue Survey Department as far as they are applicable, which can be obtained on duly countersigned indent from that Department. Modifications and adaptations of those rules may be necessary, according to circumstances.

3. At a Conference held at Cuttack in February 1879, at which several officers who had experience of such surveys were present, including the Deputy Surveyor-General, a set of rules was drawn up for the cadastral survey of the Government estate of Khordah, in the Pooree district, which was being conducted for purposes of settlement by an unprofessional settlement party, but with great elaboration and approach to completeness. These rules are printed at the end of section III of the Settlement Chapter (Chapter V) of this volume for the assistance of officers on whom similar survey work may devolve.

4. The rules for indenting for mathematical instruments and books are given in appendix IV to the rules of Survey Department.

Section VI.—Alluvion and Diluvion.

1. Alluvial accretions not clearly to be identified with lands on the Collector's registers should always be reported by the amin through the peshkar to the Deputy Collector, and he again should submit a special report in each case to the Superintendent of Survey, who will report to the Collector for the orders of the Board of Revenue.

2. Should new land have formed subsequent to demarcation, but prior to survey, the Superintendent, on receiving information from the surveyor, should send an amin to demarcate the lands, and report as provided in the last preceding section.

3. Should land diluviate between demarcation and survey, the Superintendent, on receiving information from the surveyor, should send an amin to mark out the change, and should note the area diluviated on the thakbast map.

4. In tracts on the banks of changing rivers the demarcation should be made as soon as the waters have receded, and the survey should follow as soon as possible thereafter.

5. Should new land have formed or old land diluviated subsequent to demarcation, but prior to survey, in the first case the Superintendent on receipt of information from the surveyor should send an amin to demarcate the newly-formed land, and subdivide it into such a number of maps as may be necessary with reference to the rights possessed by the zemindars of the neighbouring villages, under the provisions of section 4, Regulation XI of 1825; in the second case the Superintendent should shew the change of boundary in the thakbast map, and add a note of the extent of the diluvion.

Section VII.—District Boundaries.

1. In order to obviate the difficulties and delays caused by the assumption of discrepant boundaries for adjoining districts by different survey parties, the Superintendents and the Deputy Superintendents of Revenue Survey of the two districts should, in communication with each other, come to an agreement respecting the boundary to be followed; and particular care should thenceforward be taken that the officers on either side do not transgress those limits in demarcating the villages of their respective districts. In the event of a district coming under survey after the completion of the survey of an adjoining district, the Superintendent must respect the boundary of the district first surveyed, unless it should be inconsistent with the topographical features of the country, in which case he should report for orders; or unless all the parties concerned are agreed that the boundary laid down at the former survey is incorrect as regards actual possession, and consent to the specific correction proposed either among themselves or by the survey officer, in which case the necessity for altering

the district boundaries should be reported to the Commissioner of the division.

2. An estate which is found to be situate wholly or in greater part in a district other than that on the revenue-roll of which it is borne, should be reported by the Superintendent to the two Collectors concerned, with a view to its transfer to the revenue-roll of the other district: the necessary papers should be also sent (*see* chapter IV, Land Revenue Roll and Accounts, volume I of Board's Rules). Outlying lands situate in districts other than those on the roll of which the estates to which they belong are borne, must be distinguished in the map.

3. Each Superintendent should take up all villages situate within the general boundary of his own division, and after demarcation he should report the name and areas of the lands fiscally subject to a different collectorate to the Collector and to the Superintendent, if there be one, of the division containing the collectorate, for incorporation in his registers.

4. Should any patches of land be met with on the boundary of a district under survey which properly belong to an adjoining district that has already been surveyed, they should be shaded in the maps of a different colour; and when the gross area of the district in which they have been surveyed comes to be calculated, their area should be deducted from it and added to that of the district to which they have been ascertained to belong.

Section VIII.—Boundary Disputes.

1. Boundary disputes must be settled under Part V of Act V (B.C.) of 1875.

2. Boundary disputes must be admitted which are instituted whilst the amin is in the field, but, as a rule, they should not be admitted after his departure on completion of the demarcation of a village, except in special cases, where the Superintendent is clearly of opinion that hardship or injustice will result from a rigid adherence to this rule. Disputes in regard to the outer boundaries of villages must all be settled before the revenue survey party take the field, and on no account are any to be admitted which will interfere with their operations. But disputes about the boundaries of internal demarcations must be admitted if instituted whilst the amin is in the field, whether at the time of the original demarcation of the village, or if subsequent demarcations in the course of adam-ul-nishan, izad, or miscellaneous enquiries.

3. In every case of dispute an attempt should be made in the first instance to induce the parties to arrange the dispute between themselves. In such cases a written memorandum of agreement, signed by both parties, should invariably be taken. When the dispute does not regard boundaries, but possession only, it is not

necessary to go into the case at all, but a note may be made of the existence of a dispute regarding the proprietorship between such and such parties. When, however, the decision of the boundary depends on the decision of the question of possession, the latter point must be determined.

4. Whenever an amin meets with a disputed boundary, he should immediately send notice thereof to the peshkar, mentioning the names of the contending parties and the quantities of land claimed by each, together with a rough plan of the land in dispute, on receipt of which the peshkar should proceed to the spot, and call on the zemindars to settle the dispute in the course of three days. If they neglect to do so, the peshkar should forward all the papers to the Deputy Collector, who should then proceed to the spot, ascertain more particularly the nature of the dispute, issue a second notice of three days for the production of proofs, and enter upon an inquiry as to possession. When the area in dispute does not exceed 50 bighas, it is not incumbent on the Deputy Collector to visit the spot: he may depute an amin to prepare a map and memorandum, which the peshkar, after personal inspection of the matter in dispute, should transmit, with his report and opinion, for the Deputy Collector's decision, intimating at the same time the purport of the report to the parties, and desiring them, if they wish to plead their case before the Deputy Collector, to attend that officer within fifteen days from the time of the transmission of the report. A receipted notice to this effect, signed by the parties or their agents, is to be sent with the report.

5. When a dispute as to a boundary arises after the amin has left the field, the Deputy Collector shall, upon receipt of the application to inquire into the matter which may be preferred by the party dissatisfied, after satisfying himself that the amin did not refuse to take up the case, direct the applicant to deposit the sum estimated to defray the cost to Government of deputing an amin to the spot to measure and make a map of the disputed land, and the Deputy Collector shall proceed thereafter upon some convenient day to hold the necessary local inquiry and settle the dispute.

6. The party in actual possession is always entitled to have the boundary laid down according to his possession. Whatever may be the rights, if possession be clear, possession must not be interfered with. But if a suit be pending before the civil court for the recovery of the disputed land, though the boundary must be laid down according to actual possession, the disputed tract can be measured and marked by dotted lines on the demarcation map, and the true boundary afterwards laid down in terms of any precept from the civil court.

7. If possession be not clear, and the survey officer cannot be guided by any previous survey map or decree of a competent

court, the parties should be called upon to settle the dispute by arbitration; and if they refuse to do this, the matter must be reported to the Board previous to action under section 42.

8. But in addition to the determination and record of a boundary in accordance with actual possession under section 44, if the boundary in dispute shall have been previously determined by any court of competent jurisdiction, or shall have been laid down and shewn on a map in the course of any previous revenue survey, or any previous settlement, and have never been objected to, the Collector shall, or may, according to the circumstances given in following rule, relay as nearly as possible the boundary as previously determined or laid down and shewn on the map, and cause such boundary to be shewn on the survey map, with an explanatory note.

9. The Collector *must* redetermine the former boundary as above if the dispute relate to a boundary of an estate liable for revenue, or to any other boundary by which the interests of Government might be affected. In other cases this procedure is optional.

10. In every case of dispute in which the interests of Government are involved, a report should invariably be submitted to the Collector, and the Superintendent should apply for any papers which may throw light on the case, or other assistance to enable him to protect Government interests.

Section IX.—The Erection of Boundary-marks, and the Apportionment of Costs connected therewith.

1. The law regarding the erection and apportionment of the cost of boundary-marks will be found in sections 14 to 39, inclusive, of the Act.

2. Boundary marks are of two kinds—temporary and permanent. Any occupant can be called upon, under section 14, to maintain and keep in repair temporary marks as long as they are required, and section 18 is the section whereby Government is protected from any *laches* on the part of the person called upon.

3. Temporary marks meant to serve some immediate purpose need not be of any costly material. They must be paid for as above directed (section III, clause 10), and the cost charged against the estate and tenures interested.

4. Though section 21 admits of voluntary assistance from all, only zemindars, tenure-holders, and farmers are legally bound to maintain and preserve *permanent* marks. Under section 15 the Superintendent has power to erect any marks that he may find necessary; but before doing so he must notify to those concerned the number and nature of the marks he requires, and an estimate of the cost. This should be accompanied by an offer to those

concerned to undertake to erect the boundary-marks themselves within a certain convenient period; and if this offer be not responded to, or the parties decline to undertake the work, the Superintendent can give the work in contract, or otherwise carry out the erection of marks. The form which should be adopted for giving notice to those interested is given in appendix I, form C.

5. As soon as a convenient tract has been completely demarcated, the Superintendent must make up his statements under section 23, and then issue a notice under section 25 to the recorded proprietor of each estate on which any expenses have been incurred. The form of notice is laid down in the appendix I, form D.

6. Sections 26, 27, and 28 explain the Superintendent's procedure until the final apportionment is made.

7. If the zemindar should put in any list of under-tenures which he considers liable for portion of the expense, the Superintendent must make a provisional allotment upon such under-tenures; and in all cases where the sum apportioned upon any tenure-holder is equal to, or in excess of, Rs. 2, a separate notice must be issued upon such tenure-holder (appendix I, form G). In all cases where the sum apportioned is less than Rs. 2, a notice at the Superintendent's office and another on lands appertaining to the tenure, stating the sums apportioned and payable, will be sufficient (appendix I, form I). The tenure-holders have the same right as above of appearing to object to the apportionment, and the same procedure for inquiring into their rights holds good. The forms of these notices will be found in appendix I, lettered G and I.

8. When the final apportionment is made as prescribed by sections 29 and 35, notices in forms F, J, in appendix I, must be issued to *each* of the zemindars and such under-tenants as have to pay Rs. 2 and upwards, and a general notice (K) to all others. It must be especially observed that under section 36 the zemindar has to pay the full costs of these notices to the Collector in the first instance, and that he can recover such costs from those only who have to pay Rs. 2 and upwards on account of the boundary-marks.

Section X.—Enquiries into Excess and Missing Villages.

1. If a village is recorded in the Collector's lists or registers as containing lands of several estates, but in demarcation the lands of some of these estates are found, but not of others, the amin should, whilst still in the field, specially call on the owners of the estates of which the lands have not been demarcated, or their representatives, to point them out. Should they fail to do so, or to give a written acknowledgment of dispossession, he should report, through the peshkar, to the Deputy Collector, who should at once institute an inquiry called an

adam-ul-nishan enquiry. In this inquiry the owner of the estate is called on to state formally whether or not he is in possession of any lands in the village.

2. If the proprietor acknowledge that he is not in possession of any such lands, his statement to that effect should be recorded, and filed with the record.

3. If the proprietor state that he is in possession, and that the lands have been measured, but under a wrong designation, or jointly with the lands of some other village, his statement to that effect should be recorded, and the correction or addition be made accordingly.

4. If the proprietor state that he is in possession, but omitted to measure the lands at the time of the demarcation of the village, and is now prepared to point them out, the lands must be measured on the estimated costs being tendered, provided they fall within the residuary portion of the village, and the residuary proprietor or his representative, who should invariably be served with due notice, do not object.

5. The amin deputed to make measurements in adam-ul-nishan cases must always be furnished with a copy of the map of the village, to enable him to see whether the lands to be measured fall within the residuary portion of the village.

6. If the lands to be measured are found to lie within lands already demarcated as belonging to another estate, or if the residuary proprietor (in cases where the lands lie within the residuary portion) object to the measurement on the ground that they are in his own possessions, the amin should report for orders.

7. On receiving such a report, the Superintendent will decide as to whether the case is to be taken up as a boundary dispute and decided according to possession, or whether the land is to be left unmeasured and recorded as missing.

8. If an estate is recorded in the Collector's lists comprising lands in one or more villages, but in survey no lands of those villages are found belonging to the estate, so that the estate itself is missing, the above procedure must be followed; but in case the lands cannot be found, a report must be made to the Collector.

9. If a village recorded in the Collector's list as containing lands of one or more estates be not found at all in survey, so that the whole village has disappeared, proceedings similar to the above must be taken; but in case the village should not be traceable, the Superintendent will draw up a proceeding, stating his opinion as to whether the village has diluviated or

become amalgamated with some other village, or whether it had ever a corporeal existence, or was a mere revenue term, and will forward a copy to the Collector.

10. When a village is entered in the Collector's list as containing lands of one or more estates, but in demarcation the lands of other estates are found in it, not shewn in the Collector's list, the amin should at the time of demarcation specially call the attention of the owners or their representatives to the fact, pointing out the lands, and if they persist in causing the lands to be measured as belonging to such villages and estates, he should report through the peshkar to the Deputy Collector.

11. The Deputy Collector should then institute an enquiry called an izad enquiry. In this enquiry the owner is called on to state how the lands came to be included in his estate.

12. If the owner state that the lands have always been in possession of the estate, further enquiry should be made to ascertain whether the village is not shewn in any of the old Collector's list, but if it cannot be found there, the land must be registered as an excess or izad village.

13. If the owner admit that the land has been demarcated under a wrong designation, the statement may be accepted and the name corrected, so as to correspond with the Collector's registers.

14. When a village which is not entered in the Collector's lists at all, is demarcated separately, or is found included in another village, either as a separate rent-free holding or as attached to an estate or several estates, a similar enquiry must be instituted; but as in such case there is ground for suspicion that the land is towfir, or newly-formed chur, or undetected lakhiraj land, careful enquiry must be made. The land should be inspected by an officer not below the rank of a Deputy Collector, and the result must be reported to the Collector, who will take steps for resumption if he think proper. Otherwise he will proceed under section 33 or 34 of the Land Registration Act, and clause 15, section V of the Board's rules for registration of lands.

Section XI.—Costs.

1. Costs should be levied in boundary dispute cases on the following accounts:—

(1)—Pay of the amin for the number of days he is delayed in marking off and mapping the disputed land, or for the number of days so occupied, and in proceeding to, and returning from, the land to head-quarters when especially deputed.

(2)—Subsistence allowance for witnesses.

(3)—Stamps.

(4)—Fees to pleaders or agents.

In the ordinary course pleadings should be on plain paper and processes issued free of charge; but full costs are to be taken in all appeal cases.

2. Except complaints of incorrect boundaries and information furnished on call from the office, all other applications to the survey officers should be on stamped paper of the value of eight annas.

3. The rules as to punching and keeping account of stamps in force in other offices must be observed in the survey office, and a statement in the form of statement No. 11, part VI, appendix III, should be submitted with the annual report to the Board of Revenue.

4. Survey officers enquiring in first instance into boundary disputes under this Act are expected by the Board to hold their investigations locally, and to bring the parties as little as possible to their head-quarters. It will seldom be necessary to summon witnesses to actual possession from a distance, to take any fee for service of process, or to allow subsistence allowance to witnesses who appear. But to check indiscriminate application for summons, fees *can* be imposed, and if so, should generally be levied at the rates prevailing in the collectorate courts of the district in which the survey work is being conducted. Subsistence and travelling allowance also may be demanded before the issue of process upon any witness cited from a distance.

Section XII.—Fines.

1. The power of imposing fines should be exercised with great forbearance, and never without satisfactory proof of the necessity of the imposition. The Superintendent or Collector should be careful not to entrust this power too unrestrictedly to his subordinates, and a fine imposed by them should be reported at once.

2. The matters punishable under the Act are—

Under section 51—

(1)—Failure to obey a notice under section 7 to attend before the survey officers for the purposes of the survey as declared in section 5; and

(2)—Failure to obey a notice issued in the course of a boundary dispute.

Under section 52—

(3)—Failure on the part of zemindar, tenure-holder or farmer to give notice under section 19 to the Collector regarding injury to boundary-marks; and

Under section 53—

(4)—Wilful erasure or removal of, or damage to, a boundary-mark.

3. Punishment under section 51 is a daily fine until compliance (not exceeding Rs. 50), a report to the Commissioner being necessary when the fine amounts to Rs. 500. The omission to give notice under section 19 is punishable with a fine not extending beyond Rs. 100, and the fine for wilful damage to a boundary-mark may extend to Rs. 200.

4. The order imposing a fine should specify a date from which the fine will be leviable, allowing sufficient time for the order to reach the party and for him to comply with the demand made on him.

5. As fines are payable daily until compliance with the requisition, measures should always be taken for levying them with as short intervals as possible.

Section XIII.—Registration.

1. The information collected in the course of a survey will be embodied in the proper columns of Registers A, parts I and II B, parts I, II, and III, and C maintained under Act VII (B.C.) of 1876, and the rules for the preparation of which are contained in chapter V, volume I of the Board's Rules. It will be the object of the survey to complete and correct the information given in the copies of these registers supplied to the Superintendent of Survey by the Collector, as regards all points embraced in the Bengal Survey Act, 1875.

2. Copying may be billed for as a contingent charge, and may be carried out at the rate prescribed for the time being by the Board,—*vide* Board's circular for September 1875, section 11.

Section XIV.—Returns.

1. The following quarterly returns are to be made by Superintendents of Survey in the forms hereto appended.—(See Appendix III, Statements 5, 6, 7.)

No. I.—Statement of work performed in the office of the Superintendent of Surveys.

No. II.—Statement shewing the condition of the demarcation operations.

No. III.—Statement shewing condition of registers.

2. In addition to the above quarterly returns, an annual report is to be submitted, accompanied by similar returns for the year, and a fourth return of expenses incurred during the year in the form No. 8 in appendix III.

3. Collectors will forward to the Board, through the Commissioner, annual statements in the annexed form of settlements, confirmed since the completion of the survey registers, in order

that the blanks left in the copy of the registers already forwarded to the Board may be filled in.

Section XV.—Miscellaneous.

1. The law prescribes (sections 41, 44, and 46) certain alterations in boundary which will necessitate corresponding alterations in maps where surveys have previously taken place. It is needless for the Board to allude to any other kind of map than the demarcation map and revenue survey map. In the case of the former, on receipt of precept from competent court, the Collector should note in red ink, if he can, the new boundary indicated, quoting on the side the orders under which the alteration has been made. In most cases it will not be possible to accurately record a new line, in which case it will be sufficient to draw attention on the map to the order. In the case of any required alteration to a revenue survey map, the matter must be reported to the Board for transmission, with the Board's opinion, to the Boundary Commissioner and Government.

2. The realization of all amounts other than fines under the Act is prescribed for in section 57.

[NOTE.—Appendices I to III containing forms, &c., refered in to the rules of this chapter will be found in the separate form of the Board's Thakbust Manual, 1879. It has not been thought necessary to reprint them in this volume of the Rules, as they concern only officers of the Thakbust Department.]

APPENDIX IV.

Rules and Regulations for Indenting for Mathematical Instruments, &c.

(SEE SECTION V, CLAUSE 4.)

The Calcutta Government Mathematical Instrument Department supplies new instruments, &c., and repairs, examines, and adjusts, &c., old ones on book debit on the public service.

2. All applications for instruments on the public service must be submitted in following indent form and in duplicate :—

Indent on the Calcutta Mathematical Instrument Depôt for Instruments required for the use of

DESCRIPTION OF INSTRUMENTS.	Quantity or number in use or in store.	Quantity or number indented for.	Purpose for which required.	Average cost as per printed list.		How and where to be despatched.
				Rs.	A.	

I do hereby certify that the articles specified in this indent are indispensably necessary for the purposes set forth, according to the best of my knowledge and belief, after the most careful examination.

Recommended.

(Countersignature of approving authority.)

(Signature of indenting officer, with designation of appointment in full.)

3. All indents must be duly approved and countersigned by the heads of departments, or of the Government under which indenting officers may be serving, before they can be supplied, viz.—

Topographical Surveys,	...	By Surveyor-General of India.
Trigonometrical ,,	...	,, Superintendent of the Survey.
Revenue ,,	...	,, ,, ,, ,,
Settlement ,,	...	,, Board of Revenue.
Public Works Department		,, Superintending Engineers or higher authorities.
Telegraph Department	...	,, Director-General of Telegraphs.
Marine ,,	...	,, Master Attendant.
Quartermaster-General's Department.	...	,, Quartermaster-General of the Army.

Appendix IV.
Rules & Regulations
(See Sec V clause 4)

The Cal. Govt Mathematical Instrument Dept supplies new & serviceable instruments &c. & repairs examines & adjusts &c. old ones on book debit on the Public Service. As a general rule new instruments are not supplied if serviceable instruments of the class required are available for issue

2 All applications for instruments on the public service must be submitted in following indent form. The specification of instruments & particular purpose for which required being made as full as possible

Indent No — on the Cal Mathematical Instrument Depot for instruments required for the use of.

date — 18

Description of Instrument	Quantity or number in use or in store	Quantity or number indented for	Purpose for which required	Average cost as per printed list	How & where to be despatched
					The address which should be affixed to the panels or cases to be distinctly given in full. Abbreviations sometimes lead to mistakes

I do hereby certify that the articles specified in this indent are indispensably necessary for the purpose set forth according to the best of my knowledge & belief after the most careful examination

Recommended

countersignature of approving — Signature of Indenting Officer with — authority — designation of appointment in full

3 All indents must be duly approved & countersigned by the heads of departments or of the Govt under

whr indenting officers may be serving before they can be supplied viz

Trig & Topgl. Surveys by Surveyor Genl
Revenue " " Dy. Surveyor Genl
Settlement " Bds of Revenue
P W Depot Supdt Engrs or higher authorities
Telegraph depte " Director Genl of Telegraphs
Marine depte " Supdt of Marine
Dte Mr Genl's Dept Quarter Master Genl of the Army
All other Civil Officers or Mily Officers in Civil employ } Secy to Govt which serving or Secy Bd. of Rn

And they shd be addressed to the Supdt Govt Mathematical Instrument Depot No 9 Park Street Cal

4 The mode of transit & address or station to which the instruments are to be consigned must invariably be specified or indents in the proper column. Indents shd not be accompanied with forwarding letters unless more explanation is necessary than can be given on the face of the indent

5 All officers to whom instruments & other stores are issued on Public Service have to account for them to the A G to whom their accounts are rendered in such manner as may be by him directed

6 All instruments & component parts of instruments when no longer required shd be at once returned to the Mathematical Instrument Depot except when the officer in charge considers that their transit charges may nearly equal or exceed their actual value as material in wh case he shd refer to the Supdt Mathematical Depot for instructions as to their disposal

7 When instruments are considered unserviceable by any officer a survey shd be held on them by a Committee of Govt officers whose report shd be forwarded to the Supdt Mr Depot who will issue instructions as to which of the articles are to be forwarded to the depot Calcutta & which should be sold by public auction to the best advantage. The proceeds of all

All other Civil officers or Military officers holding civil employ. ... By Secretary to Governments under which serving, or Secretary to Board of Revenue,

and they should be addressed to the *Superintendent, Government Mathematical Instrument Department, No. 9, Park-street, Calcutta,* and not to the Surveyor-General.

4. The mode of transit and address, or station to which the instruments are to be consigned, must invariably be specified on indents in the proper column. Indents need not be accompanied with forwarding letters.

5. All officers to whom instruments and other stores are issued on public service, have to account for them to the Superintendent, Mathematical Instrument Department, Calcutta, to whom all half-yearly and other returns of such instruments and stores, and all payments for them, should be forwarded.

6. All instruments, and component parts of instruments, when no longer required, should be at once returned to the Mathematical Instrument Department for issue to other officers who may require them, except when the officer in charge considers that their transit charges may nearly equal or exceed their actual value, in which case he should refer to the Superintendent, Mathematical Instrument Department, for instructions as to their disposal.

7. When instruments are considered unserviceable by any officer, a survey should be held on them by a committee of Government officers, whose report should be forwarded to the Superintendent, Mathematical Instrument Department, who will issue instructions as to which of the articles are to be forwarded to the depôt, Calcutta, and which should be sold by public auction to the best advantage. The proceeds of all articles sold by auction must be deposited in the nearest treasury; and the treasury receipt, with auction account sale, should be forwarded to the Comptroller-General, Calcutta.

8. When instruments are received for final deposit in store, a receipt will be granted for them by the Superintendent, Mathematical Instrument Department, to enable officers, from whom received, to remove them from their debit, by forwarding their receipt with half-yearly or other returns of stores.

9. All Government instruments, &c., requiring repair, &c., should be forwarded with an official letter or repair indent. If no longer required and intended to be deposited in store, it should be specifically mentioned.

10. All instruments, &c., received from England and issued on book debit on the public service will be charged at their invoice cost, *plus* charges incurred in landing, storing, and examining and despatching them, &c.; or, when this cost cannot be ascertained, rate-book prices will be charged. These are based on average rates.

11. Instruments made in the department will be charged at the actual cost, and those purchased locally for issue, at cost price, *plus* 10 per cent. for incidental charges.

12. Instruments returned into store will be valued according to their condition.

13. It is particularly requested that sizes and sorts of instruments, length of scales, how divided, and purposes for which required, and generally any information which will guide this department in knowing, without further reference, the exact wants of the indenting officer, be put on face of indent

14. The following list shews nomenclature of the various descriptions of instruments ordinarily kept in store of this department for issue on public service. This nomenclature, it is especially necessary, should be adopted in all indents.

To enable the indenting officer, as well as the officer who countersigns and finally passes an indent, to know the cost involved thereby, the average price of each description of instrument is also given in the annexed list.* Indenting officers must invariably enter the value of all instruments required by them in the column of the indent allotted to the purpose.

* Extract only from this list is given containing the items which are likely to be useful to thakbast and civil survey parties.

The supply should be regulated, not according to what an officer would like to have, but what he can do with or can do without.

CALCUTTA,
The 12th May 1873.

J. E. GASTRELL, *Colonel*,
Offg. Supdt., Mathematical Instrument Dept.

Indent forms may be had on application being made to the Mathematical Instrument Office.

articles sold by auction must be deposit in the nearest treasury & the treasury receipt with auction account shall be forwarded to A G. to whom the account of such articles are rendered

8 When instruments are received for final deposit in store a receipt will be granted for them by the Supt 2n 9 dept to enable officers from whose record to remove them from their debit by forwarding their receipt to the A G concerned with half yearly or other returns of stores submitted to him

9 All Govt instruments requiring repair &c should be forwarded with an official letter or repair indent. If no longer required & intended to be deposited in store it should be specifically mentioned

required by them in column of indent allotted to the purpose

17 The supply should be regulated not according to what an officer would like to have but what is absolutely necessary

10 all instruments &c received from England & issued on book debit on the public service will be charged at the their Invoice cost plus charges incurred in landing storing & examining & despatching them &c; or where this cost cannot be ascertained rate book prices will be charged. These are based on average rates

11 Instruments made in the Dept & those purchased locally for issue on book debit will be charged at the actual cost. Instruments purchased locally for officers not entitled to receive them on book debit will be charged at cost price plus 10 p.c for incidental charges

12 Instruments when they can be spared are sometimes issued to officers & others on payment of the cost value plus 10 p.c & instruments the private property of officers are repaired if necessary on like terms. In such cases the amount must be remitted to the Supt Mr I Dept before the instruments can be despatched from the office of the Supt

13 Instruments returned into store will be valued according to their condition

14 It is particularly requested that sizes & sorts of instruments length of scales how divided & purposes for which required & generally any information which will guide this Dept in knowing without further reference the exactments of the indenting officer be put as far as possible on face of indent instead of in a covering letter

15 The following list shows nomenclature of the various descriptions of instruments ordinarily kept in store of this Dept for issue on public service. This nomenclature shd be adopted in all indents

16 To enable the indenting office as well as the officer who countersigns & finally passes our indent to know the cost involved thereby the average ordinary price of each description of instrument is also given in the annexed list. Indenting officers must enter the value of all instruments &

List of Instruments generally kept in Store or manufactured at the Govt. Mathematical Instrument Depôt Calcutta

Name of Instruments	Approximate rates of issue			Remarks
Anemometers Robinson's	Each	From	Rs 45-0 to Rs as 65-0	
" Whewell's	"	"	315-0	
Anthmometers	"	"	200-0	325-0
Barometers Aneroid	"		40-0	75-0
" " pocket	"		50-0	80-0
" " Uranine	"		50-0	75-0
" Mountain Fortin's principle	"		50-0	125-0
" " George's pattern	"		150-0	175-0
"				

Extract from list referred to in paragraph 14 above.

Names of Instruments.	Per	Average rates of issues.	Rs.	A.	P.	Remarks.
Boards, drawing, deal	Square foot	.....	1	0	0	Size to be stated on face of indents.
Chains, measuring 30 feet, with pins complete	10 feet	From Re. 1 to	2	0	0	
„ „ 50 „ „ „						
„ „ 66 „ „ „						
„ „ 100 „ „ „						
Combs, acre, calculating, electrum	Each	„ Rs. 25 to	50	0	0	
Compasses, beam, bar, angular	„	.....	10	0	0	Length to be stated on face of indents.
„ „ „ tubular	„	.....	20	0	0	
„ drawing, common	„	.....	2	0	0	
„ „ with pen and pencil legs	„	.....	5	0	0	
„ surveying, Bengali	„	.....	16	0	0	
„ „ English	„	.....	50	0	0	
Instruments, drawing, mathematical, brass, 1st sort	„	.....	50	0	0	
„ „ „ „ 2nd „	„	.....	30	0	0	
„ „ „ „ 3rd „	„	.....	20	0	0	
Magnets, bar and horse-shoe	4 inches per set	From Rs. 3 to	15	0	0	
Pens, drawing, dotting	Each	„ Rs. 4 to	5	0	0	
Pentagraphs, of sizes	Foot	„ „ 30 to	50	0	0	
Pins, brass, for securing maps	100	„ „ 4 to	8	0	0	Size to be stated on face of indents.
Plane, tables, deal-wood, without stand, &c.	25 square inches	.....	0	12	0	Size usually made are 30″ × 24″, 24″ × 20″, and 20″ × 16″.
Protractors, metal, plain, circular of sizes	Each	From Rs. 10 to	15	0	0	
„ „ „ semicircular	„	„ „ 8 to	12	0	0	Size to be stated on face of indents.
„ „ with adjustment circular	„	.....	50	0	0	
„ „ „ semicircular	„	.....	30	0	0	
„ card, ordinance pattern	20	.....	2	0	0	
„ rectangular, of sorts and sizes	Inch	From Re. 1 to	1	8	0	
Rules, carpenter's, boxwood	Foot	.....	0	8	0	Ditto ditto ditto.
„ parallel, bar, ivory of sizes	6 inches	.....	3	0	0	
„ sight, for plane-tables	„	.....	6	0	0	

Names of Instruments.	Per	Average rates of issues.	Rs. A. P.	Remarks.
Scales, acre, calculating 4″ to 1 mile	Each		10 0 0	
„ architects, boxwood	„		2 8 0	
„ „ ivory	„		5 0 0	
„ metal, Bengali	„		1 8 0	
„ common, 6″ „	„		1 8 0	
„ card board, engineering	50		10 0 0	How divided.
„ Gunter's, metal	Each		8 0 0	
„ „ wooden	„		2 0 0	
„ involution	„	From Rs. 10 to	20 0 0	
„ Marquois	„	„ „ 8 to	20 0 0	
„ of sorts and sizes, off sets	„	„ „ 1 to	2 0 0	
„ „ „ plotting sets	Set	„ „ 14 to	30 0 0	Ditto.
„ „ „ single ones	Each	„ „ 2 to	6 0 0	
„ paper, Bengali	50		1 8 0	
„ standard, common, metal	Foot		10 0 0	
„ „ „ wooden	„		2 0 0	
„ diagonal brass	„		12 0 0	
„ wooden	„		3 0 0	
Sectors	Each	From Rs. 4 to	8 0 0	
Squares, set, ebonite and wooden	Inch	each	0 10 0	
Tape, Chesterman's metallic, measuring 50	20 feet		1 8 0	
Theodolites, Everest's	Inch		60 0 0	
„ 4½-inch altazimuth	„		60 0 0	Size to be stated on face of indents.
„ subtense	„		80 0 0	
„ transit, with vertical circle of sizes	„		70 0 0	
„ „ without „ „ „	„			
Books.				
Manual of surveying for India	Each		16 0 0	

Anemometers, Beckley's pattern	Each	.....	750	0	0			
„ Robinson's „	„	.....	50	0	0			
„ Whewhell's „	„	.....	150	0	0			
Apparatus for subsoil or cholera observations	„	.....	30	0	0			
Barometers, aneroid	„	From Rs. 40 to	60	0	0			
„ „ pocket	„	„ „ 30 to	50	0	0			
„ marine	„	.....	60	0	0			
„ mountain, Fortin's principle	„	.....	100	0	0			
„ „ Newman's pattern	„	.....	60	0	0			
„ standard, Fitzroy's „	„	.....	50	0	0			
„ „ Fortin's principle	„	.....	120	0	0			
„ „ self-compensating	„	From Rs. 100 to	200	0	0			
Bars, standard, steel, 6	Pair	„ „ 50 to	200	0	0			
Boards, drawing, mahogany	Square foot	.....	2	0	0	}	Size to be stated on face of indents.	
„ „ teak	„	.....	1	8	0	}		
Chronometers, box	Each	From Rs. 400 to	600	0	0			
„ pocket	„	„ „ 200 to	400	0	0			
Circles, altitude and azimuth	„	.....	1,000	0	0			
„ astronomical	„	From Rs. 1,000 to	3,000	0	0			
„ reflecting	„	.....	300	0	0			
Circumferentors	„	.....	50	0	0			
Clinometers	„	From Rs. 25 to	50	0	0		Description of kind required to be stated on face of indents.	
Compasses, beam, wooden, of sorts and sizes, plain	Foot	.....	4	0	0			
„ „ „ with adjustment	„	.....	8	0	0			
„ bow pen	Each	.....	3	0	0			
„ „ pencil	„	.....	3	0	0			
„ „ sets	„	From Rs. 5 to	10	0	0			
„ drawing hair	„	.....	4	0	0			
„ magnetic, pocket, watch pattern	„	From Rs. 8 to	16	0	0			
„ „ „ in metal cases	„	„ „ 2 to	6	0	0			
„ „ „ in wooden	„	„ „ 1 to	4	0	0			
„ marine and azimuth	„	.....	20	0	0			
„ Napier's	„	.....	12	0	0			
„ prismatic card	Inch	.....	11	8	0	}		
„ „ silver ring	„	.....	14	0	0	}	Size to be stated on face of indents.	
„ proportional	Each	From Rs. 10 to	25	0	0	}		
„ rectangular for plane-tables, &c.	Inch of needles	.....	2	0	0	}		
Curves, French	Each	.....	1	0	0			

Names of Instruments.	Per	Average rates of issues.	Rs.	A.	P.	Remarks.
Curves, Railway	Each	.....	1	0	0	
„ „ set	Set	From Rs. 12 to	20	0	0	
Declinometers, with compasses	Each	.....	4	0	0	
Eldographs	„	From Rs. 100 to	150	0	0	
Glasses, binocular	„	„ „ 30 to	60	0	0	
„ copying or tracing	Square foot	.....	7	0	0	
Heliotropes of sizes	Inch diameter	.....	10	0	0	Size to be stated on face of indents.
Horizons, artificial	Each	From Rs. 20 to	50	0	0	
Hydrometers	„	.....	40	0	0	
Hygrometers, Danial's and Mason's	„	From Rs. 20 to	25	0	0	
Instruments, drawing, electrum, 1st sort	„	.....	100	0	0	
„ „ „ 2nd „	„	.....	80	0	0	
„ „ „ 3rd „	„	.....	60	0	0	
Lamps, Argand	„	.....	100	0	0	
„ bull's eye	„	.....	5	0	0	
„ reading	„	.....	60	0	0	
„ referring	„	.....	6	0	0	
Lenses, reading	Inch	.....	1	8	0	
Levelling instruments, dumpy, of sizes	„	.....	12	0	0	
„ „ "Y" pattern	„	.....	10	0	0	
Levels, engineering, of sizes	„	.....	1	0	0	
„ reflecting	„	.....	20	0	0	
„ road	„	.....	30	0	0	
Logs, Massey's patent	„	.....	30	0	0	
Machines, map-printing, Gastrell's pattern	„	.....	60	0	0	
„ „ ordinance	„	.....	40	0	0	
Meters, current	„	.....	50	0	0	
Mirrors, flashing	„	.....	25	0	0	Ditto ditto ditto.
Ozonometers	„	.....	15	0	0	
Pens, double or road	„	From Rs. 2 to	3	0	0	
„ of sorts	„	„ „ 1·8 to	2	0	0	Ditto ditto ditto.
Perambulators of sorts	„	„ „ 80 to	140	0	0	Description of sizes to be stated on face of indents.

Plane-tables, teak, without stand, &c.	25 square inches	.....	1	0	0	Size usually made are 30″ × 24″, 24″ × 20″, and 20″ × 16″.
„ mahogany „ „	„	.....	1	8	0	
Planimeters	Each	From Rs. 25 to	30	0	0	
Pluviometers or rain-gauge, country pattern	„	.....	20	0	0	
„ „ Glaisher's pattern	„	.....	10	0	0	
Pointers, station, metal	„	.....	90	0	0	
„ „ wooden	„	.....	10	0	0	
Polymeters	„	.....	100	0	0	
Rules, flat, electrum, 4′	Foot	.....	6	0	0	
„ „ brass, 2′ and 3′	„	.....	4	0	0	
„ „ ebony 3′	„	.....	2	0	0	
„ folding ivory	„	.....	4	0	0	Size to be stated on face of indents.
„ parallel, on roller	6 inches	.....	4	0	0	
„ straight edges, steel, of sizes	Foot	.....	6	0	0	
Sectors	Each	From Rs. 4 to	8	0	0	
Sextants, in cases, of sizes	Inch	.....	15	0	0	
„ pocket „	Each	.....	50	0	0	
Squares, co-ordinate	„	.....	30	0	0	
„ optical	„	.....	10	0	0	
„ set, brass and electrum	5 inches	From Rs. 2 to	2	8	0	
Staves, levelling, G. T. Survey pattern	Each	.....	25	0	0	Size of, and angles, to be stated on face of indents.
„ „ Gravatt's „	„	.....	15	0	0	
„ „ Roorkee „	„	.....	10	0	0	
„ „ Sopwith's „	„	.....	20	0	0	
„ off set or cross	„	.....	6	0	0	
Sympiesometer	„	From Rs. 30 to	40	0	0	
T square, metal of sizes	Foot	.....	8	0	0	
„ wooden	„	.....	4	0	0	Size to be stated on face of indents.
Tape, Chesterman's metallic, measuring 66	20 feet	.....	1	8	0	
„ „ „ „ 100	20 feet	From Rs. 250 to	1,000	0	0	
Telescope, astronomical	Each	„ „ 25 to	100	0	0	
„ reconnoitring	„	„ „ 20 to	40	0	0	
Thermometers, boiling, with apparatus complete	„	„ „ 5 to	10	0	0	
„ chemical, of sizes	„	„ „ 5 to	10	0	0	
„ clinical	„	„ „ 4 to	8	0	0	Size, and how divided, to be stated on face of indents.
„ common	„	.....	16	0	0	
„ for solar and terrestrial radiations	„	.....	12	0	0	
„ maximum, common	„					

Names of Instruments.	Per	Average rates of issues.	Rs. A. P.	Remarks.
Thermometers, maximum, black bulb	Each		10 0 0	Size, and how divided, to be stated on face of indents.
„ wet	„		10 0 0	
„ minimum	„		12 0 0	
„ „ black bulb	„		10 0 0	
„ wet	„		10 0 0	
„ minimum standard	„		20 0 0	
„ spare for Syke's hydrometer	„		5 0 0	
Transit instrument, astronomical	„	From Rs. 400 to	1,200 0 0	Description to be stated on face of indents.
Vane, sight, for referring lamp	„		5 0 0	
„ wind	„	From Rs. 50 to	150 0 0	
Books.				
Nautical almanacs	Each		1 4 0	
Tables, auxiliary, Hennessy's	„		3 0 0	
„ for facilitating computations of a trigonometrical survey	„		1 0 0	
„ Glaisher's	„		0 12 0	
„ logarithmic, Banda's	„		10 0 0	
„ „ Chamber's	„		1 8 0	
„ „ French	„		5 0 0	
„ „ Hutton's	„		8 0 0	
„ „ Law's	„		1 8 0	
„ „ Shortrede's	„		20 0 0	
„ „ Taylor's	„		30 0 0	
„ lunar and horary, Thomson's	„		*5 0 0	
„ traverse, Boileau's	„		3 0 0	
„ „ Shortrede's	„		10 0 0	

CHAPTER VII.

Stamps.

Section I.—Preliminary.

1. Stamps issued to the public are of the following kinds:—

(*a*) Non-judicial stamps, *i.e.*, stamps for indicating the payment of the duty on instruments under the Indian Stamp Act, I of 1879.

(*b*) Judicial or court fees stamps, the use of which is prescribed by the Court Fees Act, VII of 1870.

(*c*) Postage stamps (ordinary).

(*d*) Service postage stamps.

(*e*) Telegraph stamps.

Section II.—Non-Judicial Stamps.

Part I.

Rules issued by the Governor-General in Council, under the provisions of sections 9, 15, 17, 32, 51, and 56 *of the Indian Stamp Act.*

Notification No. ~~875, dated 26th February~~ ~~1881.~~ 1283 dt 3 March 1882 —In exercise of the powers conferred by sections 9, 15, 17, 32, 51, and 56 of the Indian Stamp Act, 1879, the Governor-General in Council is pleased to make the following rules:—

Chapter I.—*Preliminary.*

1. These rules shall come into force throughout British India on the 1st of April 1882 in supersession of the Rules promulgated by Notifications No. 196, dated 19th April, No. 996, dated ~~6th June 1879, No. 92,~~ ~~dated 10th January,~~ and ~~No. 479~~, dated 8th May 1880. 875 dt 26/2 & No 966 dt 4 June/81

2. All words and expressions used in these rules and defined in the Indian Stamp Act, 1879, shall be deemed to have the meaning attached to them respectively by the said Act.

3. There shall be two kinds of stamps for indicating the payment of duty on instruments under the Indian Stamp Act, 1879, namely:—

(*a*) Impressed stamps including,

Impressed sheets,—that is to say, sheets of paper bearing the impression of stamps of different values engraved thereon and sold to the public for use by them in accordance with these Rules.

Impressed labels,—to be affixed and impressed by Government officers as directed in Chapter III of these Rules.

(*b*) Adhesive stamps sold to the public for use by them in accordance with these Rules.

Chapter II.—*Of Impressed Sheets.*

4. All instruments chargeable with duty, except hundis may be written on impressed sheets, and, except as provided by section 10 of the said Act and by these Rules, shall be so written.

5. (*a*) When any instrument is to be written on an impressed sheet, if the amount of duty with which such instrument is chargeable does not exceed one hundred rupees, a single sheet shall be used, unless—

where the application for the required stamp is made at a treasury, the officer in charge of such treasury ; or

where such application is made to a stamp vendor, the vendor

certifies that he is unable to furnish a single stamp of the required value.

(*b*) When the amount of duty chargeable in respect of any instrument exceeds one hundred rupees, or a treasury officer or stamp vendor has certified under clause (*a*) that he is unable to furnish a single stamp of the required value, the number of sheets used for indicating the payment of duty shall not exceed the number which the treasury-officer or the stamp-vendor certifies in either case to be the smallest number which he can furnish so as to make up the required amount.

(*c*) No certificate shall be made under clause (*a*) or clause (*b*) by a stamp vendor in any case in which the stamp duty required exceeds the highest value of the stamps which such vendor is authorized to sell.

(*d*) When under this Rule two or more Impressed Sheets are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

(*e*) When a single sheet used under this Rule is found insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument : provided that in every such case the side of the sheet which bears the stamp must be covered

5 (*f*). When any instrument of transfer of shares in a Company or Association is written on an impressed sheet, and the value impressed thereon is subsequently, in consequence of a rise in the market value of such shares, found to fall short of the amount of duty chargeable under Article 60 (*a*), Schedule I of the Act, two or more adhesive "Share Transfer Stamps," hereinafter mentioned, may be used to make up the required amount. 7-4-83.

6 (a) Hundis other than hundis which can be stamped with an adhesive stamp under sec 10 of the said Act shall be written as follows

(1) Hundis payable otherwise than on demand but not more than one year after date or sight & for amounts not exceeding Rs 30000 in individual value on impressed sheets bearing the word hundi

(2) Hundis exceeding Rs 30000 in individual value & hundis payable at more than one year after date or sight on paper supplied for sale by the Govt. & to which Labels have been affixed by one of the officers mentioned in Rule 9 clause (b) or by the Supt of Stamps Cal & impressed by him in the manner provided by Rule 10

(b) Every sheet of such stamped paper shall be of the size not less than $8\frac{5}{8} \times 5\frac{1}{8}$ inches & no plain paper shall be joined to it

(c) The provisions in Rule 5 as to use of two or more sheets of stamped paper when a single stamp of the required value is not procurable apply also to hundi stamps used under this rule

7 The duty payable on any instrument chargeable with a duty of one anna may be denoted by a coloured impression marked on a skeleton form of such instrument by the Supt of Stamps Cal Bombay Madras & Rangoon "or Lahore, or Allahabad." 3-3-86.

by a substantial part of the instrument before any part of the latter can be written on the plain paper joined to such sheet. Provided further, that the part of the instrument written on the plain paper must be attested by the signatures or marks of all the persons executing the document and the witnesses to the same.

CHAPTER III.—*Of Impressed Labels.*

8. Impressed labels may be used for the following instruments and counterparts thereof, namely,—

(1) Administration bonds:

(2) Affidavits:

(3) Appointments made in execution of a power:

(4) Articles of Association of a Company:

(5) Articles of clerkship:

(6) Bills of lading:

(7) Charter-parties:

(8) Declarations of trust:

(9) Instruments evidencing an agreement to secure the re-payment of a loan made upon the deposit of title-deeds or other valuable security, or upon the hypothecation of movable property:

(10) Leases printed or lithographed in an oriental language, when the written matter filled in does not exceed one-fourth of the printed matter:

(11) Memoranda of Association of Companies:

(12) Notes of Protest:

(13) Petitions for leave to file a specification of an invention, &c.:

(14) Policies of insurance:

(15) Revocations of trust:

(16) Warrants for goods:

and for the following—when written in any *European* language, provided that any instrument written in any *European* language other than English shall have attached to it a translation in the English language—

(17) Agreements or Memoranda of Agreements which, in the opinion of the officer empowered to affix the label, cannot conveniently be written on impressed sheets:

(18) Instruments engrossed on parchment and written in the English style which in the opinion of such officer cannot conveniently be written on impressed sheets:

(19) Awards:
(20) Bills of Exchange payable otherwise than on demand and drawn in British India:
(21) Bonds:
(22) Certificates of sale:
(23) Composition-deeds:
(24) Conveyances:
(25) Instruments imposing a further charge on mortgaged property:
(26) Instruments of apprenticeship:
(27) Ditto of co-partnership:
(28) Ditto of dissolution of partnership:
(29) Ditto of exchange:
(30) Ditto of gift:
(31) Ditto of partition:
(32) Leases:
(33) Letters of license:
(34) Mortgage-deeds:
(35) Powers-of-Attorney:
(36) Reconveyances of mortgaged property:
(37) Releases:
(38) Settlements:
(39) Transfers of the description mentioned in Article No. 60, clauses (*b*), (*c*), and (*d*) of the First Schedule of the said Act.

7. The following officers are empowered to affix these labels to the instruments mentioned in Rule 6, namely—

(*a*) The Collectors of Calcutta and Karachi;

(*b*) The Superintendents of Stamps at Madras, Bombay, Lahore, Rangoon, Maulmain, and Akyab;

(*c*) The Commissioner of Stamps, North-Western Provinces and Oudh;

(*d*) The Superintendent of Stamps (Political Resident), Aden.

8(*a*). Every such officer shall, upon any instrument mentioned in Rule 6 being brought to him before it is executed, and application being made to him for that purpose, affix thereto a label or labels of such value as the applicant may desire and pay for, and impress such label or labels by means of a stamping machine, and also ~~write~~ or stamp on the face of the label or labels the date of impressing the label or labels before returning the instrument to the applicant. In the case of instruments

→ " and the Huzur Deputy Collector, Karachi, when the Collector is absent from Head-quarters." 8-7-86.

Where the stamp duty amounts to Rs 20
or upwards shall

"In Calcutta the Deputy Collector and the Superintendent of the Stamp Department of the Collector's office, as well as the Collector, are empowered to initial any label or labels, and to attach their usual signatures to any instrument immediately under the labels." 6-7-86.

"Or some Principal Assistant of such officer appointed by the Local Government from time to time in this behalf." 4-11-87.

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written on parchment, the labels must be further secured by metallic eyelets.

(*b*). When the stamp duty amounts to ~~twenty~~ five rupees or upwards, such officer shall further write on the face of the label or labels his initials and attach his usual signature to the instrument immediately under the labels.

9(*a*). Hundis, other than hundis which can be stamped with an adhesive stamp under section 10 of the said Act, shall be written on paper supplied for sale by the Government, and to which labels have been affixed by one of the officers mentioned in Rule 7, clause (*b*), or by the Superintendent of Stamps, Calcutta, and impressed by him in manner provided by Rule 8.

(*b*). Every sheet of such paper shall be of a size not less than $8\frac{5}{8} \times 5\frac{1}{8}$ inches, and no plain paper shall be joined to it.

10(*a*). The payment of duty on instruments (other than Bills of Exchange, Cheques, and Promissory Notes) executed out of British India, and requiring to be stamped after their receipt in British India, shall be indicated only by impressed labels.

(*b*). When any such instrument is taken to the Collector under section 17 of the said Act, the Collector, unless he be the Collector of Calcutta or Karachi, shall send the instrument to one of the officers mentioned in Rule 4, remitting the amount of duty paid in respect of such instrument; and such officer shall stamp the instrument in the manner prescribed by Rules 8(*a*) and 9(*b*), and return the same to the Collector for delivery to the person by whom it was produced.

CHAPTER IV.—*Adhesive Stamps.*

12. Bills of Exchange, payable otherwise than on demand and drawn in sets, when the amount of stamp duty does not exceed one anna for each part of the set, may be stamped with adhesive stamps.

13. Except as otherwise provided in these Rules, the adhesive stamp used to denote the duty of one anna shall bear the words "one anna."

14. The following instruments, when stamped with adhesive stamps, shall be stamped as follows:—

(*a*)—Bills of Exchange, Cheques, and Promissory Notes drawn or made out of British India with adhesive stamps, bearing the words "Foreign Bill."

(*b*)—Transfers, ~~by endorsement,~~ of shares of Public companies and Associations, with adhesive stamps bearing the words "Share Transfer."

(*c*)—An entry as an Advocate, Vakil or Attorney on the roll of any High Court with an adhesive stamp, bearing the word "Advocate," "Vakil," or "Attorney."

(Such stamp shall be affixed under the superintendence and responsibility of a gazetted officer of the High Court, who shall obtain the stamp from the Superintendent of Stamps and account to him for it. The gazetted officer who affixes the stamp shall write on the face of it his usual signature and the date of signature before parting with the instrument.)

(*d*)—Notarial Acts, with adhesive Foreign Bill stamps, bearing the word "Notarial" printed over them.

(*D*). *Miscellaneous.*

13 ~~14.~~ When it is necessary, under section 15 of the said Act, to denote upon one instrument the payment of duty in respect of another, such payment shall be denoted by an endorsement under the hand of the Collector on the former instrument.

14 ~~15.~~ Every payment made under section 30 of the said Act shall be made in cash.

15 ~~16.~~ The Collector may require every person claiming a refund or renewal under Chapter VI of the said Act, or his duly authorized agent, to make an oral deposition on oath, or affirmation, or to put in an affidavit, setting forth the circumstances under which the claim has arisen. The Collector may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in the deposition or affidavit of the claimant or his Agent.

16 ~~17.~~ Any Magistrate convicting or trying an offender under chapter VIII of the Stamp Act, may grant to any person who may have contributed to the conviction, a reward within a limit to be fixed by the local Government.

NOTE.—Under the power given by this rule the Government of Bengal has limited the reward to be given by a Magistrate to the amount of fine levied up to a maximum sum of Rs. 50.

PART II.

Rules issued by the Government of Bengal, under the provisions of section 55 of the Indian Stamp Act.

The following rules for regulating the supply and sale of stamps and stamped papers, the persons by whom alone such sale is to be conducted, and the duties and remunerations of such persons were issued by the Government of Bengal under notification dated 25th April 1881:—

1. According to the rules made by the Governor-General in Council under sections 9, 15, 17, 32, 51, and 56 of the Act, ~~and published at pages 65 to 68 of the *Gazette of India*,~~ dated

26th February 1881, there are two kinds of stamps for indicating the payment of duty on instruments under the Indian Stamp Act, namely:—

Impressed stamps, including—

(*a*)—*Impressed sheets*—that is to say, sheets of paper bearing the impression of stamps of different values engraved thereon, and sold to the public for use by them in accordance with the above rules.

Impressed labels—to be affixed and impressed by Government officers, as directed in Chapter III of the Rules of the Government of India above referred to.

(*b*)—*Adhesive stamps*—sold to the public for use by them in accordance with the above rules.

The Collector of Calcutta shall obtain from the Superintendent of Stamps, Calcutta, and keep in his store, a supply of the impressed labels, and shall, upon receipt of any instruments mentioned in Chapter III of the rules made by the Governor-General in Council referred to above, affix thereto, in the manner directed in those rules, an impressed label or labels of such value as may be required. The Superintendent of Stamps shall also keep a supply of the two other descriptions of stamps, viz. *impressed sheets* and *adhesive stamps*—and shall issue them on indent to the Collectors of Districts, Deputy Commissioners, and such other District Officers as may be authorized by the Board to indent directly on the Stamp Office for stamps. The Collector, Deputy Commissioner, or such other officer as aforesaid, shall keep the stamps in such manner and under such rules as the Board may direct, and shall issue them to the treasurer or stamp darogah at the head-quarters of each district, to sub-divisional nazirs, or to any of their subordinates entrusted with the custody and sale of stamps on behalf of Government, and the stamps shall be sold to the public through *ex-officio* or licensed vendors in the manner hereinafter prescribed.

2. The treasurer or stamp darogah at the head-quarters of a district, the sub-divisional nazir, or any other subordinate officer entrusted with the custody and sale of stamps on behalf of Government, as mentioned in Rule I, shall be *ex-officio* vendors, and shall sell on behalf of Government impressed sheets, hoondi stamps, and adhesive stamps, to licensed vendors and to the public on application.

3. Such persons as may be licensed by the Collectors or Deputy Commissioners shall be licensed vendors, and shall sell to the public such stamps as are indicated in their licenses.

4. Every license shall specify the name of licensee, the description of stamps which may be sold under the license, the place of vend, and such other matters as may be necessary, and

shall be signed by the authority granting it. The license shall be revocable at any time by the authority who grants it.

5. Subject to Rule 6, every licensed vendor who purchases from Government, by payment of ready money, impressed sheets, hoondi stamps and adhesive stamps shall receive the same at a discount, at the following rates :—

	Adhesive Stamps.			Impressed sheets and Hoondi stamps.	
	Stamps not exceeding in value 8 annas each.	Stamps exceeding in value 8 annas each, but not exceeding in value Rs. 5 each.	Stamps exceeding in value Rs. 5 each, but not exceeding in value Rs. 50 each.		
	Per cent.	Per cent.	Per cent.		Per cent.
Calcutta, Howrah (sudder station), 24-Pergunnahs, (sudder station), Burdwan (sudder station), Hooghly (sudder station.)	$3\frac{1}{8}$ = two pice in the rupee.	$1\frac{9}{16}$ = one pice in the rupee.	$1\frac{9}{16}$ = one pice in the rupee.	At all places	$3\frac{1}{8}$ = two pice in the rupee.
All other places	$4\frac{11}{16}$ = three pice in the rupee.	$3\frac{1}{8}$ = two pice in the rupee.	$1\frac{9}{16}$ = one pice in the rupee.	.....	.....

6. No discount shall be given on account of the purchase of any stamp exceeding Rs. 50 in value, nor on any stamp applied on material furnished by the purchaser himself. Discount shall not be allowed if the total value of the quantity of stamps purchased at one time does not amount to Rs. 25 or upwards.

7. Licensed vendors alone are allowed discount on the purchase of stamps. No *ex-officio* vendor is allowed to purchase stamps at a discount for sale on his own account to the public.

8. No licensed vendor shall be supplied with stamps on credit without the special sanction of Government.

9. Every licensed vendor shall at all times have stuck up, in a conspicuous place outside the place of vend, a signboard bearing the name of the vendor, with the words "*Licensed Vendor of Stamps*" in the vernacular language of the district. He shall also have in the place of vend his license and the Acts of the Legislature and their schedules, referring to the stamps sold by him, together with these rules in English, placed so that they can readily be seen and read by purchasers.

10. Every *ex-officio* or licensed vendor shall write in the vernacular language of the district on the back of every impressed sheet which he sells a serial number, the date of sale, the name and residence of the purchaser, and the value of the stamp in full in words, and shall affix his signature to the endorsement ; at the

same time he shall make corresponding entries in a register to be kept by him in the following form :—

Serial number.	Date of sale.	Value of stamp.	Name and residence of purchaser.	Remarks.

No vendor shall knowingly make a false endorsement on the impressed sheet sold, or a false entry in his register.

11. No *ex-officio* or licensed vendor shall take for any stamp more than the value denoted thereon, and every such vendor shall without delay deliver any stamp which he has in his possession for sale on demand by any person tendering the value in any currency which would be accepted on behalf of Government by the Collector of the district.

12. No licensed vendor shall sell any stamps the use of which has been ordered by competent authority to be discontinued.

13. A licensed vendor shall obtain all the supplies of stamps which he is authorized to sell only from the treasury of the district for which his license was granted, and shall sell stamps only at the place mentioned in his license.

14. Every *ex-officio* vendor shall keep and render such accounts as may be prescribed from time to time by the Board of Revenue.

15. Every vendor shall allow the Collector of the district or any officer duly authorized by such Collector or by the local Government, at any time to inspect his accounts and registers and to examine the store of stamps in his possession.

16. Every vendor shall, at any time on the demand of the Collector or other officer duly authorized by the local Government, deliver up all stamps, or any class of stamps remaining in his possession; and, if such stamps have been paid for, shall receive back the value thereof, less any discount which may have been allowed. A vendor resigning his license, or whose license is revoked, shall also be entitled to get back the value of the stamps remaining unsold, and which have been paid for and are fit for use, less the amount of discount allowed thereon.

17. A licensed vendor may exchange unsold stamps which are fit for use for other stamps of the same kind.

18. When a stamp-vendor is unable to furnish a single stamp of the value required for any instrument the number furnished

shall be the smallest number which he can supply so as to make up the required amount, and in each such case the stamp-vendor must certify *truly*, (1) that he is unable to furnish a single stamp of the required amount, and (2) that the number of sheets furnished is the smallest number he can supply so as to make up the required amount.

19. No certificate shall be made under the Rule XVIII by a stamp vendor in any case in which the stamp duty required exceeds the highest value of the stamps which such vendor is authorized to sell.

20. These rules shall come into force from the 1st May 1881.

Part III.

Rules by the Board of Revenue.

1. It is the object of the Board to increase the number of stamp vendors as much as possible, so that stamps may be readily obtainable by the public. Licenses for the sale of stamps of every description should therefore be granted to any respectable person who wishes to sell them either as a special business or as an addition to some other business which he carries on, as well as to rural registrars or their mohurirs, and post-masters with the consent of the Post-master-General.

2. To meet the public demand, every licensed vendor should be required to keep a proper stock of stamps which he may be authorized to sell. If he fails to do so, his license should be cancelled.

3. With reference to the provisions contained in Rule XIV of the Rules framed by the Government of Bengal under section 55 of Act I of 1879, the forms of accounts printed in the appendix D, are required to be submitted by the licensed vendors of the stamps to the District Officer at the close of every month. District Officers should indent for the forms on the Superintendent of Stationery, and should keep a sufficient number of them in store for supply to the vendors.

4. Stamps are issued on credit only from the Presidency Stamp Office, to officers in charge of treasuries, but those officers, when selling stamps to vendors for retail to the public, are invariably to require cash on delivery.

5. When discount is allowed, the full value of the stamps is to be brought to credit in the Collector's account and the discount charged *per contra*.

6. No treasurer or other subordinate officer in charge of stamps is allowed to purchase stamps, at a discount, for sale on his own account to the public.

2(A). In order to afford to the public greater facilities for obtaining one anna revenue stamps & to encourage a wider observance of the law in respect to their use Collectors should insist on every stamp vendor keeping a sufficient stock of these stamps for sale The keeping up of such stock should be made one of the conditions of the vendors' license & it will be the duty of the Deputy Collr in charge of the Stamp Dept in each district to see that the condition is duly observed by all vendors

2 (B) The licensed vendors of stamps at or near the Sudder or sub divisional head quarters should be encouraged to purchase from the treasury at the same rate of discount as is now allowed on impressed sheets a supply of stamped forms of tender & contract used in the Public Works & keep them in stock for retail sale to the public

Licenses may also be granted to cashiers or other employes in the offices of Executive who may wish to purchase & sell the forms under notice under the same rules & conditions as obtained in the case of the licensed vendors

Section III.—Judicial or Court-fee Stamps.

1. Adhesive and impressed stamps bearing the words "Court-fee" are called court-fee stamps, and the fees chargeable under Act VII of 1870 are to be collected only by means of such stamps, subject to the exceptions mentioned in section 3 of the Act.

2. If in any case the amount of the fee chargeable involves a fraction of an anna, such fraction shall be remitted.

3. When, in the case of fees amounting to less than Rs. 10, the amount can be denoted by a single adhesive stamp, such fee shall be denoted by a single adhesive stamp of the required value. But if the amount cannot be denoted by a single adhesive stamp, or if a single adhesive stamp of the required value is not available, the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional adhesive stamps of the next lower values, which may be required to make up the exact amount of the fee.

4. When, in the case of fees amounting to or exceeding Rs. 10, the amount can be denoted by a single impressed stamp, the fee shall be denoted by a single impressed stamp of the required value. But if the amount cannot be denoted by a single impressed stamp, or if a single impressed stamp of the required value is not available, an impressed stamp of the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional impressed stamps of the next lower values available, which may be required to make up the exact amount of the fee, in combination with adhesive stamps to make up fractions of less than Rs. 10.

5. When a single stamp of the required value under the last two rules is not available in stock, a certificate to that effect shall be given by the Collector of the district or officer in charge of the sudder or sub-divisional treasury: provided that, when the fee chargeable does not exceed Rs. 75, such certificate may also be given by a licensed vendor of court-fee stamps. The certificate referred to must be affixed to the document and filed with it.

6. Any adhesive stamps which may be used under rule 4 shall be affixed to the impressed stamp of the highest value employed in denoting the fee, or to the first sheet of the document to be inscribed in such manner as not to conceal the value of the stamp thereon.

7. The sale of non-judicial stamps, even though purchased in good faith by private persons for their own private use and no longer required is absolutely prohibited, and is punishable under section 68 of the Act with a fine of Rs. 500.

Section III.—Judicial or Court Fees Stamps.

1. Adhesive stamps bearing the words "court-fee" are called court-fees-stamps, and the fees chargeable under Act VII of 1870, are to be collected only by means of such stamps, subject to the exceptions mentioned in section 3 of the Act.

2. Should the amount of the fee in any case involve a fraction of an anna, such fraction shall be remitted.

3. When the exact amount of any fee chargeable under the said Act can be denoted by a single stamp, such fee shall be denoted by a single stamp, unless the Collector of the district, or officer in charge of a sudder or sub-divisional treasury, shall certify that such stamp is not in his stock. Provided that, when the fee chargeable does not exceed Rs. 75, the certificate above mentioned may also be given by a licensed vendor of court fee stamps.

4. When the amount of the fee cannot be denoted by a single stamp, or when the Collector or other officer has certified as aforesaid, the next lower stamp shall be used, and the deficiency made up by one or more additional stamps of such value that the fewest possible number of stamps will make up the necessary amount.

5. A document stamped otherwise than in accordance with the two preceding rules is not properly stamped within the meaning of section 28 of the Court Fees Act, 1870.

6. Local officers should direct their particular attention to the provisions of section 30 of the Court Fees Act, VII of 1870, regarding the cancellation of stamps used under that Act. The personal responsibility of the officer who gives any order to see that the stamp affixed under Act VII of 1870 is punched *before* he takes action, is clear from section 30 of the Act, and must be enforced. The pieces punched out shall be immediately destroyed so as to prevent their being fraudulently used.

7. The record-keeper of every court or office shall, when a case is decided and the record consigned to his custody, punch a second hole in each label, distinct from the first, and note the date of his doing so at the same time. The second punching should not remove so much of the stamp as to render it impossible or difficult to ascertain its value or nature. If the hole which is first punched on a used stamp be round, the second hole which is to be punched on it should be either square or triangular.

8. The court or office issuing copies, certificates, or other similar documents liable to stamp duty, shall, before issue, cancel the labels affixed to them by punching out a portion of the label in such a manner as to remove neither the figure-head nor that part of the label upon which its value is expressed. As an additional precaution, the signature of the officer attesting the document, with the date, should be written across the label and upon the paper on either side of it as is frequently done by persons signing stamped receipts. An impression apparently exists that the hole which is punched by the issuing court or office on the stamp label affixed to copies, certificates, &c., under the order cited on the preceding paragraph does away with the necessity of cancellation by punching out the figure-head under section 30 of the Act by the court or office in which the copy or certificate, &c., may be produced or filed; but this view is incorrect, and it will be readily understood that the orders in question cannot override the express provision of the Act.

9. Licensed vendors at all head-quarters and sub-divisional stations purchasing stamps of the total value of Rs. 25 or upwards at one time by payment of ready money, shall receive the same at a discount at the following rates:—

		Per cent.
Moorshedabad, Dinagepore, Maldah, Rungpore, Mymensingh	Licensed vendors at places more than five miles distant from either a sudder or sub-divisional treasury.	2
Sundeep Island	... ...	$2\frac{1}{2}$
All other places	... ...	$1\frac{9}{160}$ (or one pice in the rupee.)

No discount is allowed on purchase of any stamp of which the value is more than Rs. 75. Stamps above that value are always procurable from the Collector and from sub-divisional officers.

10. When persons cannot be found willing to undertake the sale of judicial stamps in any locality in which the establishment of a vendor seems desirable, some person in the public service may be appointed stamp vendor on a small salary in addition to the usual rate of discount allowed to licensed vendors. This system should not, however, be introduced without the sanction of Government.

11. The presiding officer of any court where adhesive court fee stamps are used shall, in the exercise of his discretion, be competent to issue a certificate for the renewal, free of charge, of the stamp or stamps on any document, in any case in which the re-writing of such documents has, through inadvertence or accident, been, in his opinion, rendered necessary; or when, after it has been duly stamped, and the stamps have been cancelled, it is found that the reason for presenting it to, or filing it in, the court has ceased to exist. Such certificate shall be sufficient authority to the Collector or officer in charge of a sub-division, as the case

7. A document stamped otherwise than in accordance with the preceding rules is not properly stamped within the meaning of section 28 of the Court-fees Act, 1870.

8. When two or more impressed stamps are used to make up the amount of the fee chargeable under the Court-fees Act, a portion of the subject matter shall be written on each impressed stamp so used, and the writing on each stamp shall be attested by the signature of the person or persons executing the document.

9. When one or more impressed stamps used to denote a fee are found insufficient to admit of the entire document being written on the side of the paper which bears the stamp, so much plain paper may be joined thereto as may be necessary for the complete writing of the document, and the writing on the impressed stamps and on the plain paper shall be attested by the signature of the person or persons executing the document.

10. Every ex-officio or licensed vendor shall insert at the time of sale to the public the name of the purchaser, the date of sale, and the signature of the vendor on the blank space left for this purpose on each adhesive court-fee stamp.

11. Every ex-officio or licensed vendor shall write on the back of every impressed court-fee stamp which he sells the date of sale, the name of the purchaser, and the value of the stamp in full in words, and shall affix his signature to the endorsement.

12. Local officers should direct their particular attention to the provisions of section 30 of the Court-fees Act, VII of 1870, regarding the cancellation of stamps used under that Act. The personal responsibility of the officer who gives any order to see that the stamp affixed under Act VII of 1870, is punched *before* he takes action, is clear from section 30 of the Act, and must be enforced. The pieces punched out shall be immediately destroyed so as to prevent their being fraudulently used.

13. The record keeper of every court or office shall, when a case is decided and the record consigned to his custody, punch a second hole in each label, distinct from the first, and note the date of his doing so, at the same time. The second punching should not remove so much of the stamp as to render it impossible or difficult to ascertain its value or nature. If the hole which is first punched on a used stamp be round, the second hole which is to be punched on it should be either square or triangular.

14. The court or office issuing copies, certificates, or other similar documents liable to stamp duty, shall, before issue,

cancel the labels affixed to them by punching out a portion of the label in such a manner as to remove neither the figure-head nor that part of the label upon which its value is expressed. As an additional precaution, the signature of the officer attesting the document, with the date, should be written across the label and upon the paper on either side of it as is frequently done by persons signing stamped receipts. An impression apparently exists that the hole which is punched by the issuing court or office on the stamp label affixed to copies, certificates, &c., under the order cited in the preceding paragraph, does away with the necessity of cancellation by punching out the figure-head under section 30 of the Act by the court or office in which the copy or certificate, &c., may be produced or filed; but this view is incorrect, and it will be readily understood that the orders in question cannot override the express provision of the Act.

15. Licensed vendors at all head quarters and sub-divisional stations, purchasing stamps of the total value of Rs. 25 or upwards at one time by payment of ready money, shall receive the same at a discount at the following rates: —

		Per cent.
Moorshedabad, Dinagepore, Maldah, Rungpore, Mymensingh	Licensed vendors at places more than five miles distant from either a sudder or sub-divisional treasury.	2
Sundeep Island	... ...	$2\frac{1}{2}$
All other places	... ...	$1\frac{0}{16}$ (or one pice in the rupee.)

16. No discount is allowed on purchase of any stamp of which the value is more than Rs. 75. Stamps above that value are always procurable from the Collector and from Sub-divisional Officers.

17. When persons cannot be found willing to undertake the sale of judicial stamps in any locality in which the establishment of a vendor seems desirable, some person in the public service may be appointed stamp vendor on a small salary in addition to the usual rate of discount allowed to licensed vendors. This system should not, however, be introduced without the sanction of Government.

18. The presiding officer of any court, where adhesive court-fee stamps are used, shall, in the exercise of his discretion, be competent to issue a certificate for the renewal, free of charge, of the stamp or stamps on any document, in any case in which the rewriting of such documents has, through inadvertence or accident, been, in his opinion, rendered necessary; or when, after

it has been duly stamped, and the stamps have been cancelled, if is found that the reason for presenting it to, or filing it in, the court has ceased to exist. Such certificate shall be sufficient authority to the Collector or officer in charge of a sub-division, as the case may be, to issue to the holder of the certificate other stamps of the value specified in the certificate, on delivery of the stamps which have been rendered useless. 6-6-83.

X and the district offices should apply to this paper the same kind of check supervision as obtains in the case of stamps & enter the necessary particulars in their monthly accounts Form D rendered to the Supt of Stamps. District Offices should further submit to the Supt of Stamps separate indents for the paper in question instead of including it in their stationery indent

may be, to issue to the holder of the certificate other stamps of the value specified in the certificate, on delivery of the stamps which have been rendered useless. (Notification of the Government of Bengal, dated 16th November 1881.)

Section IV.—Plain Paper, for use with Adhesive Court Fees Stamps.

1. To provide against adhesive court fees stamps being affixed to documents written on paper unfitted for the purposes of record, the Government of India have approved of a special kind of paper for use with the court fee labels. The size of this paper is 13½ inches long by 8½ inches wide, and the use of it for the purpose intended is authorized by the High Court in their order No. 22, dated 28th June 1872, published at page 67 of the *Calcutta Gazette* of the 24th July 1872.

2. It may be a question whether revenue, judicial, and magisterial officers could refuse to receive an application or a petition merely because it is not written upon paper of a particular size or description, provided that it is of a kind sufficiently durable to be adopted for record, but they clearly would be justified in refusing permission to file a document written upon paper obviously unfitted for this purpose.

3. The plain paper used for court fees stamps shall be sold to the public through the licensed vendors at one pice per sheet.

4. Every licensed vendor of stamps, who purchases from Government by payment of ready money the plain paper used for court fees stamps of the total value of Rs. 2 and upwards, shall receive the same at a discount of 6¼ per cent. or one anna in the rupee. The local officers should carefully supervise the working of this arrangement to ascertain whether any extortion is practised by vendors of the paper in demanding from purchasers more than the fixed price of one pice per sheet.

Section V.—Stamps prescribed for the realization of charges leviable for the preparation of copies in Civil and Criminal Courts.

The High Court in their circular* No. 22, dated 2nd June 1880, have prescribed the use of a special kind of impressed paper for realizing the charge to be made for the preparation of copies of all civil and criminal courts. Indents for this description of stamps should be made by the District Officers on the Superintendent of Stamps in the same way as is done in the case of ordinary stamps. The stamps should be sold to the public from the district treasuries through the agency of licensed vendors who should be remunerated by a discount of one pice in the rupee or 1 Re. annas 9 per cent.

* *Vide* appendix E.

Section VI.—Ordinary Postage Stamps, Service Postage Stamps, and Telegraph Stamps.

1. The supply and sale of these stamps are regulated by the rules separately issued by the Director-General of the Post Office and the Director-General of Telegraphs in India. These rules are printed in appendices to this chapter (A & B).

Section VII.—Supply of Non-Judicial, Judicial (Court Fees), Postage and Telegraph Stamps.

1. Collectors are to indent on the Superintendent of Stamps for stamps. An indent must be forwarded whenever the stock of stamps of any value or kind in store is not equal to more than the local demand for three months. In order, however, to prevent the inconvenience which arises from the Superintendent of Stamps being required to comply with indents for stamps, while engaged in half-yearly stock-taking, Collectors should make such arrangements to provide themselves with stamps of all kinds as will preclude the necessity of submitting any indents during the months of February and August each year.

2. The local demand is to be estimated, in the case of court fee stamps, at one quarter of the actual sales in the preceding *twelve* months, and, in the case of all other stamps, by the actual sales of the preceding three months.

3. If by any accident the stock of stamps of any kind or value should run short before the receipt of a fresh supply from the Stamp Office, Collectors should indent on any neighbouring district for a quantity sufficient to meet the demand, which may be supplied or not according to the discretion, and on the responsibility, of the officer indented upon, with reference to the wants of his own district.

4. A sub-divisional officer, in replenishing his stock of stamps, should indent upon the Collector in the same manner as the Collector indents upon the Superintendent of Stamps.

5. If the stock of stamp paper of any kind or value should run short, either through neglect to make timely indent on the Stamp Office or through an improvident supply of stamps to other districts, the Collector and officer in charge of stamps will, in the absence of satisfactory explanation, be held personally responsible for any loss that may be sustained by the Government in consequence. Collectors, in regulating the replenishment of their stock, should bear in mind the distance and available modes of communication between their respective stations and the stamp depôt in Calcutta, so as to allow ample time for the arrival of an emergent indent. It is the duty of the Superintendent of Stamps to report to the Board (or, in the case of postage or telegraph stamps, to the respective Directors) all occasions in which it may

appear, from the monthly statements or otherwise, that the store of stamps of any particular kind or value in any district has been exhausted.

6. When stamps are despatched to or from any office in several packets there should, in addition to the general challan, be a separate challan in each packet, showing the contents of the same.

7. All stamps issued from sub-divisional treasuries after the 27th of a month should be credited in the district treasury accounts as transactions of the ensuing month, except in March, when the same procedure is to be adopted in regard to stamps after the 27th, as is followed in regard to other transactions.

8. The plain paper used for court fee stamps shall be obtained by the local officers in the same manner as stamps are obtained.

Section VIII.—Receipt and Custody.

1. On the receipt of a supply of stamps from the Superintendent of Stamps, or from any other district, or from the Collector's store, packets or boxes containing stamps above the value of 8 annas are to be opened one at a time and within the day after their receipt at the latest, in the presence of the Treasury officer, who should count every stamp of the value of Rs. 8 and upwards. Stamps of the value of less than Rs. 8 should be counted in the presence of the Treasury officer. The number and value of the stamps received should then be compared with the invoice, so that any deficiency may be at once detected. Packets containing stamps from 8 annas downwards should be closely inspected by the Treasury officer in order to ascertain that they have not been opened or tampered with in transit, and if they do not present any suspicious appearance, they are to be taken as containing the full number of stamps stated in the invoice and locked up in the stamp chests or presses, with a copy of the invoice and the letter of advice. A receipt should then be forwarded by the first post to the depôt whence the stamps were received.

2. On the receipt of a supply of court fees stamps the seals of the packets containing the stamps shall be broken, and the packets opened in the presence of the Treasury officer, who shall, with his own hands, count all sheets containing stamps of the value of four annas and upwards, so that any deficiency may be at once detected. Court fees stamps being supplied in sheets, each containing a number of stamps, the Treasury officer must, for his own security, see that each sheet contains the full number. Stamps of the value of less than four annas shall be counted also in the presence of the Treasury officer. They are then to be compared with the invoice and a receipt forwarded by the first post to the depôt whence they were received.

3. When the contents of any unopened packet or box are required for use, it should be opened, and every stamp it contains should be counted by the Treasury officer or in his presence, and the result reported to the Superintendent of Stamps.

4. The stamps should be placed in the store under locks and entered in the store-book; and no stamps are to be delivered to the treasurer or sold to any party, without being first brought into store.

5. Unless the Treasury officer can certify that the instructions contained in the three preceding rules were complied with, he shall be held responsible for the value of any stamps that may be found deficient.

6. The bulk of stamps in store must be kept in parcels of known quantities, in the treasury or other secure place, in one or more strong tin-lined chests or presses, under double locks; the key of one lock of each chest or press always remaining in the hands of the Treasury officer, and the key of the other in the hands of the Treasurer, or, when there is no treasurer, of the Stamp Darogah, and at sub-divisions of the Nazir.

7. The remainder of the stamps in store are to be left in the hands of the Treasurer, Stamp Darogah, or Sub-divisional Nazir. They must not exceed the probable demand of one month estimated according to the average of former sales.

8. In the case of the Sub-divisional Nazir, the value of the stamps to be retained in his store should not exceed thrice the amount of his security, and all stamps in excess of this quantity should be kept by the sub-divisional officer under double locks, fresh supplies being given out as needed. But stamps above the amount of the security should only be given out on proof that the average monthly sales require such excess.

9. The Treasury officer shall be held accountable for the value of all stamps that may be destroyed owing to want of proper care and supervision or disregard of the precautions enjoined in Rule 5.

10. Extra precautions should be taken to preserve the adhesive stamps from damp, and to prevent their becoming firmly fixed together by the gum on the back. The stocks should be carefully examined and dried when necessary, and the place where they are stored should be always kept properly dry. The sheets also, as far as possible, should be kept face to face and never back to back.

11. The Treasury officer is required, as an additional precaution, to keep all adhesive labels of the value of Rs. 20 and upwards in a small air-tight and locked tin-box within the stamp almirah or chest.

12. District officers must have the stamps in store, both those under double locks and those in the hands of the treasurer,

counted in their presence after the accounts have been closed on the last open day of September and March in each official year, and must certify having done so, in the following terms, at the foot of the monthly abstract account of receipts and issues for those months, furnished to the Superintendent of Stamps:—

I do hereby certify that I have personally counted all the stamps in store *at the sudder or head-quarters station of the district*, on the , the actual value of which is Rs. as per details (*a*) given below. Of postage stamps and court fees stamps I have personally counted the number of sheets containing stamps of the value of four annas each and upwards; and the sheets of a lower value than four annas each have been counted in my presence.

2. Of other stamps I have personally counted all stamps of the value of Rs. 8 and upwards, and stamps of lower values have been counted in my presence.

3. I also hold similar certificates as to the stamps at all sub-divisions in the district having been counted by the officers concerned on the dates given in the margin, the actual value of which is Rs. , as shown below (*b*).

4. I further certify that the rules prescribed by the Government of India for the receipt, custody, distribution, and sale of postage and telegraph stamps, and those prescribed by the Board of Revenue for the receipt, custody, distribution, and sale of all other kinds of stamps, are duly observed in this district, and that I have compared the balance as shown by this account with the balance shown in the memorandum at foot of the monthly cash account of this office for , and that they agree (when they do not agree, substitute "and that they disagree to the extent of . I am enquiring into the cause of this difference.")

Description of stamps.	(*a*)						(*b*)						Remarks.
	Value of stamps in store under double locks.			Value of stamps in the hands of the treasurer.			Value of stamps in store under double locks.			Value of stamps held by ministerial officers for sale to the public.			
1	2			3			4			5			6
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Court fee stamps...													
Certificate stamps													
Postage stamps, including Service Postage stamps...													
Telegraph stamps													
Other kinds of stamps													
Total ...													

N.B.—In districts where there are no sub-divisions, the words in italics in paragraph 1, and the whole of paragraph 3, of the above form of certificate are to be omitted.

13. Any deficiency that may be discovered in the store of stamps must be immediately reported both to the Superintendent of Stamps and to the Commissioner of the Division, who must report it to the Board.

14. The Treasury officers should take the same care of the plain paper used for court fee stamps as of stamped paper.

Section IX.—Issue from Collector's store.

Stamps may be supplied, from the store under double locks, only on the indent of the Treasurer, Stamp Darogah, or Nazir, as the case may be; but stamps of higher value than Rs. 5 are not to be supplied to Nazirs, except when required for immediate sale. All sales and all supplies to licensed vendors must be from the store in the hands of these officers, called the single-lock store. If any person desires to purchase even one stamp, of whatever value, from the store under double locks, it must be supplied, first, on indent, to the Treasurer, Stamp Darogah, or Nazir, and then, by him, to the person requiring it.

2. The Treasurer, Stamp Darogah, or Sub-divisional Nazir is to keep a daily book of receipts and issues, in which the transactions of each day are to be entered consecutively, a balance being struck at the close of each day, and attested by the initials of the Treasury officer.

3. Officers in charge of sub-divisional treasuries must adopt the practice observed in treasuries at head-quarters of comparing the entries in the vendors' receipt register, which is a treasury form of the Accountant-General's, each day with the cash-book, and signing them with the latter. They should similarly test the entries of sales in the Nazir's store book at the time of balancing the treasury books.

4. On the first open day of each month the Treasurer, Stamp Darogah, or Nazir is to submit to the Treasury officer an indent for a supply of stamps for that month. Before complying with the monthly indent, the Treasury Officer must examine the balance of stamp in the hands of the Treasurer, Stamp Darogah, or Nazir, count the stamps, and see that the balance agrees with the account and indent. The indent, after being approved or altered by the Treasury Officer, is to be signed by him and complied with. The indent, thus signed, will be the warrant for the issue of the stamps.

5. The indent of the Treasurer, Stamp Darogah, or Nazir must be made in a manuscript book instead of on separate sheets of paper.

6. The Treasury Officer is to cause the store under double locks to be opened, and the required quantity of stamps to be counted and delivered to the Treasurer, Stamp Darogah, or Nazir in his presence. The number and value of stamps delivered

"Resolution of the Government of India, No. 125, dated 14th January 1881."

Government order No. 612, dated 9th February 1887, Board's Circular order No. 4 of March 1887.

For "Under the Notification of the Government of India marginally noted, the Local Government is," *read*, Under the orders of Government and the Board's Circular order marginally noted, Commissioners of Divisions are. 4-3-87.

to the Treasurer, Stamp Darogah, or Nazir is to be entered in the store book, and a balance struck at the time of delivery. This balance is to be attested by the initials of the Treasury Officer, and of the Treasurer, Stamp Darogah, or Nazir, both of whom must invariably be present during the whole time that the store under double locks, or any part of it, remains open. The deliveries shown in the store book must agree with the indent as approved.

7. If the Treasurer, Stamp Darogah, or Nazir requires stamps at any intermediate time, the same process is to be observed as is prescribed in the two preceding rules.

8. District officers should exercise a strict supervision over their treasuries in this department, and Commissioners should, in their inspectional visits, pay particular attention to the state of the stamp accounts.

9. Every Treasury officer shall be held personally liable for any loss that may occur to Government during his incumbency owing to his neglect to observe the rules.

Section X.—Refunds and Renewals.

Refund of value and renewal of non-judicial stamps.

1. The renewal of useless or spoilt stamped paper obtained under the provisions of the Indian Stamp Act, or refund of their value, may be granted under the special conditions laid down in sections 51, 52, and 54 of the Indian Stamp Act.

2. Under the provisions of sections 51, 52, and 54, the *Collector* alone can grant refunds or renewals in respect of non-judicial stamps, *i.e.*, stamps to which Act I of 1879 applies, on application being made to him within six months from the date of the purchase of the stamp or from the date on which the stamp has been spoiled or rendered useless. ~~Under the Notification of the Government of India marginally noted, the local Government is~~ authorized to allow refunds or renewals of spoiled or useless stamps, or the repurchase of stamps not required, provided that application for renewal or refund be made within one year from the date of the purchase of the stamps, or one year from the date on which the stamp has been spoiled or rendered useless. Officers in charge of treasuries must refer to the Collector for separate orders on every application.

Resolution of the Government of India No. 125, dated 14th January 1881.

3. The allowance for spoiled stamps under section 51 of the Indian Stamp Act refers to impressed paper and labels to the exclusion of adhesive stamps. Sections 52 and 54 apply to all kinds of stamps used under the Act, but great caution should be used in refunding the value of adhesive labels.

India Government General Order No. 911, dated 6th June 1879.

4. Applications should be in writing and should contain the following particulars :—

(1) Name of applicant.
(2) Description of the stamps, *i.e.*, whether impressed or denoted.
(3) Value.
(4) Date of purchase.
(5) Date of the stamp becoming spoiled or unfit for use.
(6) Manner in which the stamp has become spoiled or unfit for use.
(7) Whether the application is for refund or renewal.
(8) Signature of applicant.
(9) Date of application.

5. The Collector shall keep a register of applications for refund or renewal, in which shall be entered the following particulars :—

(1) Serial number of application.
(2) Date of application.
(3) Name of applicant.
(4) Number and description of stamps delivered for refund or renewal.
(5) Value of each stamp.
(6) Total value.
(7) Reason, in the Collector's opinion, for considering the stamped paper to be spoiled or unfit for use.
(8) Amount of refund granted in cash.
(9) Value of stamps allowed to be renewed.
(10) Value of stamps returned in respect of which refund or renewal is refused.
(11) Signature of Collector.
(12) Signature of applicant or his duly authorized agent.
(13) Date of forwardal of stamps to Superintendent of Stamps for destruction.
(14) Date of receipt of Superintendent's certificate of distruction.
(15) Date of refund, renewal, or return of stamps to applicant.

6. On receipt of an application, the stamped papers shall be counted, and a receipt given to the applicant, stating the number of stamped papers received and their total value. The receipt should also mention the date on which the Collector's order on the application will be passed.

7. The Collector should satisfy himself that the stamps are genuine, and that any marks of cancelment have not been erased. He should observe the procedure required by Rule 16 of part I, section II, of these rules, and carefully examine the grounds of the application before filling up columns 7, 8, 9, and 10 of the Refund Register.

Under the orders of Government marginally noted, the Board are authorized to grant refunds on the conditions specified in rules 13(*a*) and 13(*b*) above, when application is made within one year from the date of purchase of the stamp, or one year from the date on which the stamp was spoiled or rendered useless. 3-12-84.

Government order No. 1691, dated 7th November 1884.

of such stamp in money, deducting any sum paid as discount on the sale of such stamp, upon such person delivering up the same to be cancelled, and proving to the Collector's satisfaction that it was purchased by such person with a *bonâ fide* intention to use it, and that he has paid the full price thereof, and that it was so purchased within the period of six months next preceding the

2. In accordance with the directions contained in Financial Notification No. 361, dated 18th April 1883, published at page 189, Part I of the *Gazette of India*, dated the 21st April 1883, adhesive labels attached to impressed sheets of court-fee stamps should be regarded as impressed stamps for the purposes of the above rule. 8-5-85.

"The only exceptions to this rule are contained in Rules 13 (*a*), 13 (*b*), and 15." 2-2-85.

"The only exceptions to this rule are contained in Rules 13 (*a*), 13 (*b*), and 15." 2-2-85.

VIIIA.—That he keep up daily a correct account in this form, showing the receipts and deliveries of Bhang at his shop each day, and the balance in store. The forms of account books are to be purchased at the Collector's office:—

Date.	In store from yesterday.			Received this day, and whence received.			Total to be accounted for.			Sold this day.			Left in store.		
	Mds.	Sr.	Ch.	Mds.	Sr.	Ch.	Mds.	Sr.	Ch.	Mds.	Sr.	Ch.	Mds.	Sr.	Ch.

3-2-85.

8. If the Collector is satisfied that the applicant is entitled to the refund or renewal, he shall proceed to grant the refund or renewal as the case may be.

9. When a refund or renewal is granted, the District Officer shall then and there punch or mark the stamp in such a way that it can never be presented again.

10. At convenient intervals, not less frequent than once a fortnight, stamped papers, in respect of which refund or renewal has been granted, shall be forwarded by the Collector to the Superintendent of Stamps in a sealed packet for destruction, together with an extract from the refund register relating to each stamp. On receipt of the stamps, the Superintendent shall cause them to be carefully examined, to ascertain that they are genuine and in order, and any irregularity which the Superintendent may notice shall be communicated to the Collector and to the Board of Revenue.

11. If the Superintendent finds that the number and value of the stamps received corresponds with the extract from the Refund Register and that the stamps are genuine, he shall destroy them and certify to the Collector that he has done so.

12. In cases of money payment for spoiled stamps returned or for stamps not required for use, the Collector should bear in mind the deduction to be made under sections 53 and 54 of the Indian Stamp Act, and should take a separate receipt for the amount in addition to the applicant's signature in the Refund Register. It will be observed that unspoiled stamps cannot be exchanged for other stamps to the same amount in value, but their value in money, *minus* a deduction of one anna for each rupee, can only be allowed.

Refund of the value of Court Fees Stamps.

13. The *refund* of the money value of court fees stamps is not provided for by Act VII of 1870, and should not, therefore, as a rule, be allowed. Under circumstances of special and unusual hardship, the refund may, however, be allowed under the orders of Government marginally noted, each case being separately reported for such orders. The only exception to this rule is contained in the following rule 15.

G. O. No. 19T, dated 14th August 1874.

14. A Collector, to whom an unused judicial stamp may be tendered for a refund of the value, should ordinarily refuse to comply with the application; if he considers that there are special grounds for allowing the refund, he should receive the stamp and report the case for orders, but he should in no case cancel the stamp till the refund has been sanctioned by Government. If the refund should not be allowed, the Collector will return the stamp uncancelled to the petitioner. (Government Order No. 19T, dated 14th August 1874.)

15. When a plaint disclosing a reasonable case on the merits, is presented to any civil or revenue court, in such

a form that the presiding judge or officer without summoning the defendant rejects it, not for any substantial defect, but on account of an entirely technical error in form only, and so as to leave the plaintiff free to prosecute precisely the same case in another form against the same defendant or defendants, the value of the court fee stamp on the plaint may also be refunded on presentation of an application to the Collector of the district in which the court is situated, together with a certificate from the judge or officer who rejected the plaint, that it was rejected under the circumstances above described, and that the value of the stamp should, in his opinion, be refunded. (Government of India Notification No. 2768, dated 30th April 1874.)

Renewal of Court Fees Stamps.

16. *Renewals* of court fees stamps may be made under Rule 11 of the Rules in section III.

17. As regards stamps used under section 3 of the Court Fees Act in the High Court of Calcutta, the taxing officer mentioned in section 5 of the Court Fees Act, VII of 1870, is, in the exercise of his discretion, competent to issue a certificate for the renewal free of charge, of the stamp or stamps on any document in cases when the rewriting of such documents has, through inadvertence or accident, been, in his opinion, rendered necessary; or where, after a document has been duly stamped and the stamps cancelled, it is found that the reason for presenting it to, or filing it in, the court has ceased to exist. Such certificate shall be sufficient authority to the Collector to issue to the holder of the certificate other stamps of the value specified in the certificate, on delivery of the stamps which have been rendered useless.

18. In the event of an application for a license under the Arms Act, bearing the requisite fee in the shape of impressed stamps, being refused by the Executive authorities, a refund of the stamp fee paid should be allowed. (Government of India order No. 1084, dated 10th June 1879 addressed to the Government of North-Western Provinces and Oudh.)

Notification No. 3816, dated 19th December 1873.

19. Under the Notification of the Government of India marginally noted, no fee is chargeable on applications for renewal or refund of the value of spoilt stamps.

Section XI.—Returns and Registers.

1. Returns (Nos. XXII and XXXV) of all receipts and expenditure on account of stamps should be submitted, every quarter and every year, to the Board in the form that they may prescribe. All realizations of fines imposed by judicial officers under he stamp laws shall be credited under "Law and Justice," and shall be omitted from these returns. A copy of the annual return should also be sent direct to the Superintendent of Stamps.

2. Full and intelligent explanations should be given in the above returns, as well as in the monthly sale accounts forwarded

to the Superintendent of Stamps, of the causes affecting the increase or decrease in the sales of each kind of stamp. There are many local sources of information on this subject, and any marked increase or decrease may often be traced to some special causes. Thus, the expiry of a large number of leases on an extensive zemindari may cause a large demand for stamps for pottahs and kabuliyats requiring non-judicial stamps; a general dispute as to rates of rent between the ryots and the landlord in a similar estate may cause a large resort to rent-suits and judicial stamps. Examples like these might be multiplied, but such explanations, as "the increase in sale of judicial stamps was caused by increase in the number or value of suits," or "the increase in sale of non-judicial stamps arose from the execution of a greater number of documents," are mere verbiage and useless, and should not be submitted.

3. All revenue officers shall, during their tours of inspection or otherwise, as opportunities occur, ascertain how far stamped papers are applied to the purpose for which they are intended. The result of their enquiries should be reported by them in submitting their annual return No. XXXV, and each Commissioner will submit his own report on the subject to the Board as soon as all the returns, No. XXXV, of the districts in his own division have been rendered.

4. To enable the Board to supervise the performance of the duties which devolve upon civil courts and upon Collectors, and other public officers, under sections 33 to 38 of the Indian Stamp Act, every district officer is required to prepare, from the information contained in register 26 hereafter mentioned, and submit simultaneously to the Board and to the Commissioner a quarterly return (No. XXIII) shewing separately the stamp duty and the penalty levied by civil courts and persons having by law or consent of parties authority to receive evidence, and also by the Collector. When penalties are remitted by the Collector, the ground of remission should be clearly stated in the remark column of this return.

5. District officers should also submit, through the Commissioners, a half-yearly return (No. XXIC) of all prosecutions instituted for offences against the stamp laws in the form prescribed by the Board. In the remark column of this return, the reason why a prosecution has been instituted should be invariably stated in future, that is whether in default of payment of the penalty or after payment of penalty, under section 4 of the Indian Stamp Act.

6. The returns above referred to should be forwarded direct to the Board within fifteen days from the close of the period reported on. Duplicate copies should at the same time be sent to the Commissioner who will, after careful scrutiny, review them and submit his remarks to the Board.

7. The registers required to be kept up in the Stamp Department are registers of applications for refund of the value, or renewal, of stamps (*vide* rule 5 of section X) Register No. 26, mentioned at pages 272 and 280 of Vol. I of the Board's Rules, and the following register of court fees realized, which is prescribed by the Resolution of the Government of India, No. 3335, dated 21st September 1877:—

I.—For Civil Courts.

Daily register of court fees realized in the court of the

Date.	Process fees.		Amount realized under Act VII of 1870, schedule I, articles 1 to 9 inclusive.		Amount realized under the same schedule, Nos. 10 to 12.		Amount realized under schedule II.		Total.		Remarks.
	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	

II.—For Revenue and Criminal Courts.

Daily register of court fees realized in the

Date.	Process fees.		Other fees.		Total.		Remarks.
	Rs.	A.	Rs.	A.	Rs.	A.	

It is to be observed that the entries are not to be made in detail, but only so as to show, in the case of the civil courts, the aggregate value of the stamps filed in the court during each day under each of the four classes indicated, and, in the case of the criminal and revenue courts, the total daily receipts from process fees and other fees. The entries should be initialled daily by the presiding officer.

8. When an instrument is impounded by the Collector under section 33 of Act I of 1879, or is sent to him under the second clause of section 35, columns 1 to 6 and column 9 of Register No. 26 are to be at once filled in. The entries in the remaining columns should be made subsequently, as the case proceeds (columns 7, 8 and 10) being filled in when orders are passed by the Collector, and columns 11 and 12 when the penalty is realized and the instrument returned to its owner.

9. Forms for all registers and returns required under the rules in this chapter may be obtained from the Superintendent of Stationery.

Section XII.—Unstamped instruments or instruments insufficiently or improperly stamped.

1. The obligation to examine all instruments coming before them in the execution of their duty and the power of impounding such as appear to be not duly stamped, have been extended to all persons having by law or consent of parties authority to receive evidence, *i.e.*, all judicial officers, persons acting as arbitrators, special commissioners and the like, and to all persons having charge of any public office, except police officers. The penalty leviable by a civil court before admitting in evidence an instrument not duly stamped has, by section 34 of Act I of 1879, been fixed at ten times the deficient amount of duty, provided that in no case shall the fine levied be less than five rupees; but the Collector is, by section 36, empowered to remit, upon application made to him on this behalf, any portion of the amount so levied in excess of the minimum fine of five rupees. In cases in which the Collector is the officer impounding a document, he is authorized under section 37 to levy a fine, the amount of which is in no case to be less than five rupees, and which may extend to the amount leviable in the civil courts under section 34. In cases, however, of instruments impounded only because written in contravention of section 12 or section 13, power has been given to the Collector to remit the whole penalty. In section 34 it has been provided that a document once admitted shall not afterwards be objected to, except as provided in section 50, and Collectors should bear in mind the power given them by that section for the protection of the revenue, of moving the Appellate Court to take into consideration the order of a lower court with regard to the stamp duty to be borne by any such document and, if necessary, to call for and impound it.

2. When the Collector has to deal with unstamped or insufficiently stamped deeds, executed while Act XVIII of 1869 was in force, the procedure to be adopted and the penalties to be levied should be regulated not by that Act, which has been repealed, but by the Stamp Act of 1879. The Collector should also bear in mind the following instructions issued by the High Court for the guidance of civil judicial officers on the subject:—

Circular Order issued by authority of the High Court of Judicature at Fort William in Bengal.

Civil.

No. 32, *dated the* 1*st September* 1879.

"The attention of all civil judicial officers is called to the "changes in the law on the subject of the admission, in evidence, "of unstamped or insufficiently stamped documents effected by "the Indian Stamp Act, 1879.

* * * * *

"4. By the Act of 1879, courts are no longer required to "enquire into the circumstances under which an unstamped or "insufficiently stamped document came to be executed on paper "not bearing a proper stamp. By section 33, all public officers, "with certain exceptions, are required to examine every instrument "chargeable with duty which comes before them in the performance "of their official functions, and to impound any instrument which "appears not to be duly stamped. Every court impounding an "instrument must forthwith note it as 'impounded.' Such note "shall be dated and signed with the ordinary full signature of the "impounding officer.

"5. Under section 34, such instrument may be admitted in "evidence in a civil court. If the party desiring to use it shall "pay the amount necessary to make up the proper stamp duty, "together with a penalty of Rs. 5, or when ten times the amount "of deficient duty exceeds Rs. 5, then with a penalty of ten times "such amount.

"6. Section 39 requires that civil courts shall certify by en- "dorsement on every instrument, admitted in evidence under "section 34, that the proper duty and penalty have been levied "in respect thereof, and the name and residence of the person "paying them.

"7. Section 35 requires every civil court to send to the "Collector an authenticated copy of every impounded instru- "ment admitted in evidence. The endorsement required by "section 39 should be transcribed on such copy. When an "impounded instrument has not been admitted in evidence, "whether from failure to pay the requisite duty and penalty, "irrelevancy, want of registration, or other cause, it must be "sent in original to the Collector. In such cases the provisions "of section 43, paragraph 2, are applicable. The copy to be "made under this section must be retained in the custody of the "court.

"8. Section 39, paragraph 2, entitles persons tendering "documents on which deficient stamp duty and penalty has been "levied under section 34 to reclaim the same; but the third "paragraph of that section directs that the court shall not, under "any circumstances, deliver it before the expiration of one month "from the date of impounding it; and, if the Collector has certi- "fied that its further detention is necessary, it shall not deliver it "so long as such certificate is not cancelled. It is obvious that "the transmission of the copy to the Collector should be made "with the least possible delay, to enable him to make such enquiry "as may be necessary within the month for which the instrument "is to be detained. The High Court therefore directs that every "such copy shall be despatched not later than 48 hours from the "time when the original is impounded.

3A) Whenever a Collr adjudicates a penalty under sec 37(b) of the Indian Stamp Act of 1899 he should be careful to serve a notice on the party from whom the stamp duty & penalty are due fixing a reasonable time within which they must be paid in all cases in which the order is not passed in the presence of such party or in that of his properly constituted attorney

"9. Judges of all grades will bear in mind that the pro-"visions of section 34 do not apply to bills-of-exchange, promissory "notes, or any instrument chargeable with a duty of one anna "only. * * * * *

"10. The authenticated copies required by sections 35 "and 43 do not require to be stamped under the Court Fees "Act.

"11. The monthly return to the Collector of duty and "penalties levied in civil courts, required by circular order "No. 16 of 4th December 1876, will be continued till further "orders."

3. The particular attention of Collectors is also drawn to sections 34, 37, and 38 of Act I of 1879, under which bills of exchange, promissory notes, and all instruments chargeable with the duty of one anna are excluded from the provisions of those sections. In the case of these instruments, the Collector cannot stamp the impounded document after levying a penalty under section 34 of the Act, but as a rule he should at once institute a criminal prosecution against the offender.

4. When a person concerned in the execution of an unstamped or insufficiently stamped document does not comply with the Collector's order for payment of the proper amount of duty and penalty under section 37 of the Act, the only course open to the Collector is to prosecute the offender under section 61. The proviso to section 40 and the last clause of section 61 indicate that it is expected that the Collector should prosecute in all cases of this kind, even when the omission to pay the proper stamp duty was accidental. In adjudging the amount of penalty under section 37 the plea of inadvertence or ignorance should not be too readily accepted, as section 30 provides the public with a cheap method of ascertaining the proper stamp duty payable.

Section XIII.—Miscellaneous.

1. For the better supervision of all matters connected with the revenue derived from stamps, the business of the Stamp Department at the head-quarters of a district shall be conducted by an Assistant or Deputy Collector, under the title of Stamp Officer, acting under the direction and control of the Collector. Generally, such officer will be required to see that all laws and rules relating to stamps, as defined in the Stamp Acts in force, and in the Board's Rules and Circulars, are duly observed by the public and the officers concerned throughout the district. Such officer, however, will not be entitled to exercise any of the powers which are by law specially reserved to the Collector.

2. By the Notification noted on the margin power has been given to Deputy Collectors in charge of sub-divisions, Senior Deputy Collectors at the sudder stations of districts, Rural Sub-Registrars, all officers holding temporary charge of sub-registry offices at such divisions during the absence of the Sub-divisional Officers and Special Sub-Registrars at district head-quarters, to denote upon one instrument by endorsement the payment of duty in respect of another instrument as provided for in section 15 of Act I of 1879.

Bengal Government Notification dated 17th June 1879.
Bengal Government Notification dated 20th November 1879.
Bengal Government Notification dated 23rd October 1880.

3. Every district officer who shall have been in charge of a district for more than a year shall on leaving it record for the information of his successor, a memorandum of any points of importance in connection with the administration of the Stamp Department.

4. The district officer should submit to the Commissioner, within 40 days from the close of each financial year, a report containing a full review of the administration of the Stamp Department. The report should contain an examination of the financial results of the working of the department during the year, and of the causes which gave rise to the fluctuations in the sales of the different descriptions of stamps, with notices of the particular form or forms of evasion of the provisions of the stamp law, and other illegal practices or irregularities prevailing in the district, the measures taken to guard against their recurrence, the manner in, and the extent to, which the provisions of sections 33 to 38 and 50 of Act I of 1879 were carried out by the officers concerned, the prosecutions instituted under the Act, and other matters of interest and importance.

5. From the district reports, the Commissioners should prepare one complete report for their respective divisions. The reports should be prepared, as far as possible, on the plan of the Board's report, and should be submitted not later than 1st June.

6. Special mention should be made in the reports of those officers who have displayed energy and ability in enforcing the laws during the year and in bringing any infraction of them to notice.

7. The check heretofore exercised by the Board in the matter of realization of stamp fees due in pauper suits has been transferred to the Superintendent and Remembrancer of Legal Affairs. District Officers are required to be guided by the instructions which may be issued to them by that officer on the subject.

8. The certificate referred to in Rule 5 of the rules issued by the Government of India under sections 9, 15, 17, 32, 51, and

56 of the Indian Stamp Act, and that mentioned in Rule 4, Section III, shall be in the following form :—

" Certified that a single stamp of the value of Rs.
required for this document is not available, and that the smallest number of stamps which I can furnish so as to make up the required amount is as follows" :—

9. Heads of offices, in which adhesive stamps are used or filed, are required to cause an occasional inspection to be made of documents that have been filed, in order to ascertain that the stamps have been properly punched and defaced, and have not been subsequently removed from the documents on which they are used. The inspection should be made at least once a quarter. The check herein prescribed applies equally to all papers which require adhesive labels, and they should be subjected to similar scrutiny.

10. It shall be the duty of the record-keeper, on receiving records from a mohurir, to ascertain that all the papers in the records which require stamps are properly stamped, and that the rules regarding their cancellation have been properly carried out. Should any of the stamps show signs of having been tampered with, or should there be any deficiency or any suspicious circumstance, he must at once submit a report to his superior officer.

11. The mohurir in charge of any record shall be responsible for the value of all stamps taken from such record whilst in his charge, and no excuse as to absence of knowledge should be listened to.

12. It is suggested that the district officers in their magisterial capacity should apply a rule similar to the three last-mentioned to those of their subordinates, who may not be subject to the Board's control.

13. The Inspector-General of Registration and the Inspectors under him are required, under orders issued by Government, to inspect, when visiting districts and sub-divisional offices on ordinary duty, the record-rooms of public offices, and of revenue, civil, and criminal courts, in order to ascertain that the rules for the cancellation of court fees stamps, and for the custody and sale of all stamps have been uniformly and properly carried out. All revenue officers should render the officers of the Registration Department all possible assistance on the occasion of such inspections. It is not intended that the inspecting officer should exercise any sort of interference with the arrangements which they may find in force in the offices under inspection, and therefore his proceedings are, as a rule, to be limited to recording a note of his observations, together with any suggestions he may think fit to offer, and must not involve courts or offices in correspondence with him. The notes recorded will be submitted to the Board. Instructions have, however, been issued by Government to the Inspecting Registration Officers to report at once to the presiding

officer of the court or office, as the case may be, the discovery of any irregularity in respect of punching or otherwise defacing court fees stamps. This arrangement will enable the head of the office or court to make an immediate enquiry into the irregularity reported by the inspecting officer, and to trace the person who is responsible.

14. Local authorities must report immediately to the Board, for the information of Government, any instance of forgery or fraudulent use of any description of stamps, whether general, judicial, postal, or telegraph, coming to their notice. Such reports should invariably contain full particulars as to the nature of the fraud perpetrated, and, if possible, specimens should be submitted. The more ordinary cases of the fraudulent use of postage labels, such, for instance, as the use a second time of an obliterated label, need not be specially reported, unless there is some peculiarity about the case which makes it important.

15. When a Collector is unable to decide the genuiness of a stamp brought before him he should send it to the Board direct.

16. All spoiled or unsaleable stamps shall be returned to the Superintendent of Stamps for destruction, with an explanation of the circumstances under which their destruction was rendered necessary.

17. Article 1, Schedule I of Act I of 1879, requires every receipt for a sum of money exceeding Rs. 20, unless it is granted by or on behalf of Government, to be stamped with a one-anna adhesive stamp. District officers should therefore take every opportunity of reminding Municipalities, Road Cess Committees, and Managers of Courts of Wards of this requirement of the law.

18. The security bond of an officer paid by the District Committee from the Road Cess Fund is liable to stamp duty.

19. In carrying out the provisions of section 33 of Act I of 1879 (Indian Stamp Act), all Revenue Officers should bear in mind the orders contained in the Notifications of the Government of India referred to in Table I, printed in the Appendix, (C) granting remissions or reductions of stamp duty since the passing of Act XXXVI of 1860. Instruments executed before October 1860 and exempted from stamp duty are described in the Stamp Acts in force at the time of their execution.

20. Whenever distress warrants are issued under the provisions of sections 36 of Act VII (B.C.) of 1878, fees may be levied for their service at the rates laid down in the rules framed by the High Court, which are published at page 96, Part I of the *Calcutta Gazette* of the 6th February 1878.

21. Section 19 of the Court Fees Act, VII of 1870, enumerates the documents on which no fees are payable under the

22 A) With reference to the provisions contained in sec 69 of the Indian Stamps Act I of 1899 district officers are authorized by the Bd to withdraw any prosecution instituted by them in respect of any offence under the stamps law & to compound such offence if they are of opinion that there is sufficient reasonable cause for so doing.

Act, but the Governor-General in Council has under the power conferred upon him by section 35, authorized further remissions and reductions of the fees, by the Notifications referred to in Table II of the appendix (C).

22. For information given regarding any evasion of the stamp ards not "or sum paid in composition of an offence." 1-2-87. from the offender, up to a maximum of Rs. 50. When a larger reward than Rs. 50 is deemed necessary, and in cases in which a conviction has not been obtained or the fine levied, an application should be made to the Board. The rewards should not be paid out of the fine levied from the offender, but the fine must be credited to "Law and Justice," and the reward debited to "Stamps."

23. If in cases of prosecutions instituted under the Stamp Law the fines inflicted by the Criminal Courts be of smaller amount than the penalty provided under the Indian Stamp Act or than had been imposed by the Collector, the Revenue Officers should bring to the notice of the Criminal Courts trying such cases the amount of penalty in each case provided by the Stamp Act, and the impolicy of imposing a fine which is less than that provided under the Act.

24. Telegraphic messages should be regarded as oral communications, and applications made by telegraph are not to be considered as a rule liable to stamp duty under Act VII of 1870. Before despatching a message by telegraph to a public officer, at the instance of a private individual, of the nature of an application or appeal on the part of the latter, all revenue officers should be careful to see that the amount representing the value of the stamp required to be affixed to a written application or appeal to the like effect has been deposited in his office, in addition to the cost of transmitting both the message by telegraph and the subsequent advice by post. It should be stated in the advice, for the information of the officer addressed, that the stamp duty alluded to in the preceding rule has been paid in by the applicant.

25. The practice of receiving on plain paper, accompanied by the value of the proper stamp, documents which the law requires to be written on stamp paper is strictly forbidden.

APPENDIX A.

Rules for the Custody, Distribution, and Sale of Postage Stamp Labels, &c.

Approved by the Government of India in the Department of Finance and Commerce in letter No. 2837, dated 16th September 1880.

[*N.B.*—These Rules apply to all kinds of Postage Stamps, with the exceptions noted in Rules V and VIII, in respect of Service Stamps and Soldiers' Envelopes.]

Central Depôts.

I.—There shall be three central depôts for postage stamps in charge of the Superintendents of Stamps at Madras, Bombay, and Calcutta. These central depôts shall maintian* a stock of postage stamps sufficient for two years' consumption. The Superintendents of Stamps in Madras and Bombay shall for this purpose forward, not later than the last week of September† in each year, their respective indents to the Superintendent of Stamps in Calcutta, who will include them in his general‡ consolidated indent for stamps of all descriptions, showing separately the demand for each of the three Presidencies. This general consolidated indent shall be submitted to the Government of India in the Department of Finance in time for transmission to the Secretary of State by the 1st of November† in each year. The Superintendent of Stamps, Calcutta, shall further forward,§ within the first week of October, to the Director-General of the Post Office of India, a copy of the section of the indent relating to postage stamps. Supplies from central to local depôts shall be issued on credit.

* Secretary of State's Financial Despatch No. 125, dated 12th April 1877.

† Government of India, Finance Department, No. 972, dated 26th February 1880.

‡ Government of India, Department of Finance, No. 3217, dated 11th October 1880.

§ Government of India, Department of Finance, No. 3315, dated 16th October 1880.

Supplies from Central Depôts.

II.—Postage stamps for the Madras Presidency, including Mysore, and the local depôts subordinate to Madras, shall be supplied by the Superintendent of Stamps at Madras on the indent of officers in charge of local depôts.

III.—Postage stamps for the Presidency of Bombay, including Sind, Berar, the Central Provinces, and local depôts subordinate to Bombay, shall be supplied by the Superintendent of Stamps at Bombay on the indent of officers in charge of local depôts.

IV.—Postage stamps for the Bengal Presidency, including the North-Western Provinces, Oudh, the Punjab, Central India, Rajpootana, Assam, and British Burmah, and local depôts subordinate to Calcutta, shall be supplied by the Superintendent of Stamps at Calcutta, on the indent of officers in charge of local depôts.

Local Depôts.

V.—Every treasury throughout India, including those attached to political, customs and salt agencies, shall be a local depôt for the sale of postage stamps, provided that the value of the stamps sold at one time to any purchaser shall not be less than Rs. 5, and shall not include any fraction of a rupee. At any station at which there is a collector of land

revenue, neither a salt agent nor collector of customs shall be entrusted with the custody and sale of postage stamps. All sales under this rule will be for cash on delivery; and when the purchaser is one of those who are required to retail stamps under Rule VIII (not being a person employed in a Government treasury), or is one specially authorized under Rule IX, a discount of one-half anna per rupee will be allowed. But to purchasers other than the above, no discount will be allowed; and officers in charge of local depôts must see that discount is not allowed except to the privileged officers above referred to. The sale of ordinary envelopes and post-cards shall be subject to the same conditions, except that they shall be sold in packets containing sixteen each, portions of a packet not being saleable. The price of each packet shall be the value of the stamps borne by the envelopes or post-cards contained in it, the discount (if any) being calculated on that value.

The preceding rule is only partially applicable to "soldiers' envelopes," which will be sold in complete packets only in such treasuries as may be selected for the purpose by the Director-General of the Post Office in communication with the military authorities. Further, on these envelopes *no discount will be allowed*, and the *charge per packet will include the cost of the envelopes, i.e.*, 12 annas for the value of the sixteen 9-pie stamps and 2 annas for the cost of the envelopes, or a total of 14 annas per packet.

The preceding rule is also only partially applicable to "service stamps," which may be sold *only to Government officials, on a written application, accompanied by payment of the value in cash; such sales are without restriction as to a minimum amount*, and *no discount is allowed*. A receipt containing in detail the gross value of each description of service postage stamps sold will be granted by the treasury officer for the amount paid to him. The conditions in this clause are also applicable to service post-cards, with the exception that they shall be sold only in complete packets containing 32 each, portion of a packet not being saleable.

Certain Government treasuries have been specially authorized by thd Director-General of the Post Office to sell service stamps to specifies particular officials of specified native states, and for such sales, as well ae for sales which may be made under future special instructions of like character, the conditions mentioned in the preceding clause shall apply.

VI.—A supply equal to the probable consumption for five months of the district attached to each local depôt shall be kept in each; and as soon as the number in store has fallen below the number expended during the preceding six months, the collector, or other officer in charge of the depôt, shall indent* on the central depôt of his Presidency for a number equal to the consumption of the last three months, for which accounts have been rendered to the central depôt of the Presidency. If by any accident the stock of stamps of any value should run short before the receipt of a fresh supply from the central depôt, the officer in charge of the treasury will indent on neighbouring districts for a quantity sufficient to meet the demand, which may be supplied or not, according to the discretion, and on the responsibility of the officer indented on, with reference to the wants of his own district. It will be the duty of the Superintendent of Stamps of the Presidency to report to the Director-General of the Post Office, for the orders of Government, every occasion on which it may appear, from the monthly statement or otherwise, that the store of stamps of any particular value in any district has fallen below the authorized amount.

* Form 1.

Branch Depôts.

VII.—Every branch treasury and every tehsil treasury shall be a branch depôt for the sale of postage stamps under the conditions described in

Rule V. It will receive its stamps from the local depôt to which it is subordinate, keeping always in store a supply sufficient to meet the probable demands of one month, estimated according to the average of former sales. It will keep an account of sales in the same form (3) hereafter prescribed for the treasurer's account, and will indent for supplies in the same form (4) as hereafter prescribed for the treasurer's indent. It will render an account monthly to the local depôt in Form 6A immediately on the expiration of the month.

Retail sale of Stamps.

VIII.—A supply of stamps *for sale by retail* shall be kept available at every post office, receiving office, tehsildaree, thana, and every police-station at which letters are received for despatch, and with every licensed stamp-vendor; and it shall be the duty of the officer, to whom the person in charge of any of the above-named places is subordinate, to take steps to ensure that the supply kept on hand is at all times equal to at least one week's demand. Persons in charge of the above-mentioned places will receive discount on purchases under Rule V. Superintendents and inspectors of post offices, within their respective jurisdictions, and any other officers of the post office specially deputed for that purpose or authorized on that behalf by the Post Master General or officer exercising the powers of Post Master General, are empowered to examine the stock of postage stamps kept by a licensed stamp-vendor.

This rule does not apply to "service stamps" or to "soldiers' envelopes."

By the term "licensed vendor," as used above, is meant a stamp-vendor licensed under rules framed by the local Government in accordance with section 55 of the General Stamp Act (I of 1879).

Authorization of certain retail vendors other than the above.

IX.—A district officer may authorize the grant of discount at half-anna per rupee on purchases under Rule V to any person who is a *bonâ fide* retail vendor of postage stamps, although he may not be one of those required to retail them under the above rule. Such authority shall be given in writing, and must be produced by the person authorized when claiming discount on purchases; the authority will hold good for only 12 months from the date on which it is given, and may be revoked at any time at the discretion of the district officer. No such authority may be given to any person employed in a Government treasury. The authority so given may, at the discretion of the district officer, be made subject to conditions to be expressed in the writing of authority in any or all of the following respects, *viz.*, the maintenance of a sufficient supply of all or any specified denominations of postage stamps for retail: a particular shop, place, or locality, or particular shops, places, or localities, in which postage stamps are to be exposed for sale: the days and hours during which they are to be so exposed, and any restriction upon the sale in shops places, or localities other than those specified. A register showing the name, residence, and occupation of every person so authorized, and the date of the authority, shall be kept by the district officer. Superintendents and inspectors of post offices within their respective jurisdictions, and any other officers of the post office specially deputed for that purpose or authorized on that behalf by the Post Master General or officer exercising the powers of Post Master General, are empowered to examine the stock of postage stamps kept by any person so authorized.

The term "district officer," as used above, includes the political officer in a native state who may grant authority to *bonâ fide* retail vendors as provided in the above rule.

Custody of Stamps in Local Depôts.

X.—The bulk of postage stamps in store at any local depôt shall be kept in parcels, containing a known number of sheets, in the treasury or other secure place, in one or more strong chests or presses, under double locks,—the key of one lock of each chest or press always remaining in the hands of the collector or other officer in charge of the stamps, and the key of the other in the hands of the treasurer.

XI.—The remainder of the stamps in store shall be in the hands of the treasurer, and shall not exceed the probable demand of fourteen days, estimated according to the average of former sales.

XII.—The treasurer shall keep a daily account of receipts and sales* in the vernacular of the district, in which the transactions of each succeeding day shall be entered consecutively, a balance being struck at the close of each day, and attested by the initials of the officer in charge of the treasury.

* Form 3.

XIII.—On the first open day of each month, and on every Monday during the month, the treasurer shall prepare in the vernacular, and submit to the officer in charge of the postage stamps, an indent† for a supply of postage stamps for the following week. The indent, after being approved or altered by the officer in charge of the postage stamps, shall be signed by him, and complied with as directed in the following rule. The indent thus signed shall be the warrant for the issue of the stamps.

† Form 4.

XIV.—The officer in charge of the postage stamps shall cause the store under double locks to be opened, and the required number to be counted and delivered to the treasurer in his presence. A store-book‡ shall be kept in English, in which the number and value of the stamps delivered to the treasurer shall be entered, and a balance struck at the time of delivery. This balance will be attested by the initials of the officer in charge and of the treasurer, both of whom shall invariably be present during the whole time that the store under double locks, or any part of it, remains open. The deliveries shown in the store-book will agree with the indent as approved.

‡ Form 5.

XV.—If the treasurer require stamps at any intermediate time, the same process will be observed as is prescribed in the two preceding rules.

XVI.—Stamps will be supplied from the store under double locks only to the treasurer and to branch depôts, and on indent from them respectively. Sales should be made not out of store, but from the supply in the hands of the treasurer or the supply in branch depôts.

XVII.—As soon as possible after the arrival of a despatch of postage stamps from a central depôt, or from any other local depôt, the packets or boxes are to be opened, one at a time, in the presence of the officer in charge of stamps. The stamps contained in each box or packet are then to be immediately counted and compared with the invoice,§ which, after being receipted, will be returned by the first post to the depôt whence they were despatched. Unless the officer in charge of the stamps can certify that the stamps contained in any given packet or box were immediately counted by himself personally, or in his presence, he will be held responsible for the value of any that may be found deficient. The stamps are then to be placed in the store under double locks and entered in the store-books, and no stamps are to be delivered to the treasurer or sold to any party without being first brought into store.

§ Form 2.

XVIII.—Officers in charge of stamps will have the stamps in store, both those under double locks and those in the hands of the treasurer, counted in their presence on the last open day of September and March in each official year, and will certify having done so in the following terms at the foot of the monthly accounts of sales and stock* for those months furnished to the Superintendent of Stamps:—

* Form 6.

"I do hereby certify that I have personally counted the number of sheets of postage stamps of the value of four annas each and upwards in store on _____ 188 , and that their actual value is †_____; and I also further certify that the number of complete sheets of postage stamps of a lower value than four annas each, in store on the same date, has been counted by the treasurer in my presence, and that their actual value is †_____; and I do further certify that, from the report of the treasurer made to me this day, the actual value of the stamps in his hands amounts to †_____; and that the rules prescribed by the orders of the Government of India, dated 16th September 1880, are duly observed."

N.B.—In cases where portions of the stock of stamps are in charge of Tehsil Officers, it will be necessary to obtain a certificate from each of the Tehsildars for the postage stamps in his charge and attach these certificates to the certificate for head-quarter store.

_____

Officer in charge of Stamps.

† NOTE.—The amounts to be entered in words as well as figures.

XIX.—On occasions of transfer of charge, postage stamps will be made over in the same manner, and under the same precautions, as the cash balance in the treasury.

XX.—The officer in charge of each local depôt will submit, within the first week of each month, an account‡ to the Superintendent of Stamps of his Presidency, showing the balance in hand at the sudder and branch treasuries at the close of the preceding month, and the sales effected during that month.

‡ Form 6.

Returns to be made by Central Depôt, &c.

XXI.—The Superintendent of Stamps of each Presidency will, at the commencement of each month, in addition to any account required by the Accountant-General, furnish the Director-General of the Post Office with a memorandum§ showing the number of stamps of each description distributed by him during the preceding month and the number remaining in stock at the close of the month.

§ Form 7.

The Superintendents of Stamps of Calcutta, Madras, Bombay, Lahore, and Nagpur will, as soon after the close of each month as possible, furnish the Accountant General to the Post Office with a memorandum|| showing the total amounts of the actual sales in each local depôt and of all the local depôts supplied by them.

|| Form 8.

APPENDIX B.

GOVERNMENT OF INDIA, FINANCIAL DEPARTMENT.

Enclosure to letter No. 2759 of 1868.

RULES FOR THE CUSTODY, DISTRIBUTION, AND SALE OF TELEGRAPH STAMP LABELS.

Sanctioned by the Government of India.

1. THE Stamp Office in Calcutta, under the Superintendent of Stamps, shall be the central depôt for the distribution of telegraph stamps throughout India.

2. Supplies of telegraph stamps for the Madras Presidency, including Mysore, and the post offices subordinate to Madra in the Nizam's Territory, shall be supplied on the indent of the Superintendent of Stamps at Madras.

3. Supplies of telegraph stamps for the Presidency of Bombay, including Sindh, Berar, the Nagpore Territory, and post offices subordinate to Bombay in the Nizam's Territory, Baroda and the Southern Maharatta States, shall be supplied on the indent of the officer in charge of the distribution of the judicial stamps at Bombay.

4. Stamps for the Bengal Presidency, including the North-Western Provinces, the Punjab, the Saugor Territories, Bundelkund, Gwalior, Malwa, Rajpootna, Pegu, Assam, the Tenasserim Provinces, and the Straits' Settlements, shall be supplied by the Superintendent of Stamps in Calcutta on the indent of the officers in charge of local depôts.

5. The officers in charge of the central depôts at Madras and Bombay shall, whenever it is practicable, keep in hand a supply of telegraph labels sufficient for the estimated demand for six months of the several local depôts supplied by them, and shall indent* on Calcutta whenever the stamps in hand are fewer than have been expended during the preceding five months.

* Form 1.

6. Every treasury throughout India, including those attached to political, customs, and salt agencies, shall be a local depôt for the sale of telegraph stamps of the value of not less than Rs. 5 of labels at one time: provided that the quantity sold shall not include less than one rupee's worth of any particular value of stamps. At any station at which there is a collector of land revenue, neither a salt agent nor collector of customs shall be entrusted with the custody and sale of telegraph stamps.

7. A supply equal to the probable consumption for four months of the district attached to each local depôt shall be kept in each, and as soon as the number in store has fallen below the number expended during the preceding five months, the collector or other officer in charge of the depôt shall indent† on the central depôt of his Presidency for a number equal to the consumption of the last five months for which accounts have been rendered to the central depôt of the Presidency. If by any accident the stock of stamps of any value should run short before the receipt of a fresh supply from the central depôt, the officer in charge of the treasury will indent on neighbouring districts for a quantity sufficient to meet the demand, which may be supplied or not according to the discretion and on the responsibility of the officer indented on with reference to the wants of his own district. It will

† Form 2.

be the duty of the Superintendent of Stamps of the Presidency to report to the Director-General of Telegraph, for the orders of Government, every occasion on which it may appear from the monthly statement, or otherwise, that the store of stamps of any particular value in any district has fallen below the anthorized amount.

8. No account current of telegraph stamps shall be kept at any subordinate depôt. Stamps will be issued on credit from a Presidency stamp office to officers in charge of treasuries, but those officers, when selling the stamps to telegraph masters or others for distribution to the public, will invariably require cash on delivery.

9. The bulk of telegraph stamps in store at any local depôt shall be kept in parcels containing a known number of sheets in the treasury or other secure place, in one or more strong chests or presses under double locks, the key of one lock of each chest or press always remaining in the hands of the collector or other officer in charge of the stamps, and the key of the other in the hands of the treasurer.

10. The remainder of the stamps in store shall be in the hands of the treasurer, and shall not exceed the probable demand of fourteen days, estimated according to the average of former sales.

11. The treasurer shall keep a day-book of receipts and issues* in the vernacular of the district in which the transactions of each succeeding day shall be entered consecutively, a balance being struck at the close of each day, attested by the initials of the officer in charge of the treasury.

* Form 6.

12. On the first open day of each month and on every Monday during the month, the treasurer shall prepare in the vernacular and submit to the officer in charge of the telegraph stamps, an indent† for a supply of telegraph stamps for the following week. The indent after being approved or altered by the officer in charge of the telegraph stamps, shall be signed by him and complied with as directed in the following rule. The indent thus signed shall be the warrant for the issue of the stamps.

† Form 7.

13. The officer in charge of the telegraph stamps shall cause the store under double locks to be opened, and the required number to be counted and delivered to the treasurer in his presence. A store-book‡ shall be kept in English, in which the number and value of the stamps delivered to the treasurer shall be entered, and a balance struck at the time of delivery. This balance will be attested by the initials of the officer in charge and of the treasurer, both of whom shall invariably be present during the whole time that the store under double locks or any part of it remains open. The deliveries shown in the store-book will agree with the indent as approved.

‡ Form 8.

14. If the treasurer require stamps at any intermediate time, the same process will be observed as is prescribed in the two preceding rules.

15. Stamps will be supplied from the store under double locks only to the treasurer and on indent from him; all sales must be made from the supply in the hands of that officer.

16. As soon as possible, after the arrival of a despatch of telegraph stamps from a stamp office or from any other district, the packets or boxes are to be opened one at a time in the presence of the officer in charge of stamps. The stamps contained in each box or packet are then to be immediately counted and compared with the invoice,§ and a receipt|| forwarded by the first post to the depôt whence they were despatched. Unless the officer in charge of the stamps can certify that the stamps contained

§ Form 3.
|| Form 4.

in any given packet or box were immediately counted by himself personally, or in his presence, he will be held responsible for the value of any that may be found deficient. The stamps are then to be placed in the store under double locks and entered in the store-books, and no stamps are to be delivered to the treasurer or sold to any party without being first brought into store.

17. Officers in charge of stamps will have the stamps in store, both those under double locks and those in the hands of the treasurer, counted in their presence on the last open day of September and March in each official year, and will certify having done so in the following terms at the foot of the monthly abstract account of receipts and sales for three months furnished to the Superintendent of Stamps:—

Vide Government Order No. 2075, dated 26th May 1869.

"*I do hereby certify that I have personally counted the telegraph stamps in store at my head-quarters on the* 18 , *the actual value of which* "*is Rs.* (here enter the amount in words and figures); *and that the* "*Rules prescribed by the order of the Government of India dated* "*are duly observed in the district.*"

"I also hold similar certificates that the stamps at all sub-divisions in the district have been counted by the officers concerned on the dates as per margin, the actual value of which is Rs. . I further certify that I have compared the balance as shown by this account with the balance shown in the memorandum at foot of the monthly cash account of this office for , and that they agree (when they do not agree, substitute) and that they disagree to the extent of . I am inquiring into the cause of this difference."

18. On occasions of transfer of charge, telegraph stamps will be made over in the same manner and under the same precautions as the cash balance in the treasury.

19. The officer in charge of each local depôt will submit on the 2nd of each month an account* to the Superintendent of Stamps of his Presidency, showing the balance in hand at the close of the preceding month and the sales effected during that month.

* Form 5.

20. The Superintendent of Stamps of each Presidency will, on the 15th of each month, in addition to any account required by the accountant, furnish the Director-General of Telegraphs with a memorandum† showing the number of stamps distributed by him during the preceding month; and at the close of each quarter, he will furnish an abstract memorandum‡ showing the number and value of stamps in hand, and the total amount of the actual sales of all the local depôts supplied by him.

† Form 9.

‡ Form 10.

APPENDIX C.

TABLE I.

Remissions or reductions of Stamp Duty authorised by notifications issued under the successive Stamp Acts.

Description of instruments.	Stamp duty remitted or reduced.	Number and date of notifications (with law under which issued).
1861		
Policies of Assurance or Insurance against fire...	Reduced to 8 annas for every Rs. 1,000 or fraction of Rs. 1,000.	No. 338, dated 19th February 1861. (*Act* 36 *of* 1860, *S.* 18.)
Foreign Bills of Exchange drawn out of the British Territories in India.	Remitted till 5th October 1861.	No. 188, dated 5th October 1861. (*Act* 40 *of* 1860, *S.* 1.)
1862		
Guarantees for the due adjustment of public claims or demands required from public officers on occasions of transfer of office, or of leave of absence, or of retirement.	Exempted ...	No. 4128, dated 11th August 1862. (*Act* 10 *of* 1862, *S.* 33.)
1865		
Customs Bonds	Reduced to—	No. 1285, dated 11th July 1865. (*Act* 18 *of* 1865, *S.* 2.)
	Rs. A. P.	
If the penalty of the bond does not exceed Rs. 25.	0 2 0	
If above Rs. 25 and not exceeding Rs 50	0 4 0	
" " 50 " " " 100	0 8 0	
" " 100 " " " 200	1 0 0	
" " 200 " " " 300	2 0 0	
" " 300 " " " 500	4 0 0	
and for all sums above Rs. 500	5 0 0	
1868		
Proxy papers used at Municipal Elections, Scientific Society and Service Fund Meetings, and the like, where the transactions in which the papers are used have nothing of a mercantile character.	Exempted ...	No. 1912, dated 18th August 1868. (*Act* 18 *of* 1865, *S.* 2.)

Remissions or reductions of Stamp Duty—continued.

Description of Instruments.	Stamp duty remitted or reduced.	Number and date of notifications (with law under which issued).
1870		
Agreements made by ryots in opium-producing districts for the cultivation of the poppy for Government.	Exempted ...	No. 1228, dated 17th February 1870. (*Act* 18 *of* 1869, *S.* 16.)
Mortgage deeds executed by salaried officers of Government as security for the due performance of their duties.	Ditto	No. 391, dated 12th May 1870. (*Act* 18 *of* 1869, *S.* 16.) (Superseded by No. 2280, dated 23rd July 1875.)
1871		
Bonds and other instruments executed by salaried officers of Government to secure the due performance of their duties, which are chargeable under Schedule 2, No. 6 of the Court Fees Act, VII of 1870.	Ditto	No. 47, dated 6th January 1871. (*Act* 7 *of* 1870, *S.* 35.)
1872		
Bonds executed by Money Order Agents or their sureties for the due performance of their duties as such Money Order Agents.	Ditto	No. 281, dated 14th June 1872. (*Act* 18 *of* 1869, *S.* 16.)
Instruments executed in the Hill Tracts of Chittagong.	Ditto	No. 3764, dated 25th October 1872. (*Act* 18 *of* 1869, *S.* 16.)
1873		
Certificates granted under section 259, Act VIII of 1859, by which the right, title and interest in immovable property sold in execution of a decree by a Civil Court are transferred to the purchaser.	Ditto	No. 3906, dated 24th October 1873. (*Act* 18 *of* 1869, *S.* 16.)
1874		
Bonds executed for the purpose of guaranteeing that the local income from private subscriptions of a charitable hospital or dispensary shall not be less than a specified sum per mensem.	Ditto	No. 382, dated 16th January 1874. (*Act* 18 *of* 1869, *S.* 16.)
Contracts for service in British Burmah under the Chief Commissioner of that Province, entered into between natives of India emigrating to British Burmah and the Superintendent of State Emigration or other Government officer acting as representative of the said Chief Commissioner.	Ditto	No. 599, dated 23rd January 1874. (*Act* 18 *of* 1869, *S.* 16.)

Remissions or reductions of Stamp Duty—continued.

Description of Instruments.	Stamp duty remitted or reduced.	umber and date of Notifications (with law under which issued).
1874—*contd.*		
Receipts for pay given by Non-Commissioned Officers or Soldiers of Her Majesty's Army or Her Majesty's Indian Army not being in civil employ. Receipts for pensions or allowances given by persons receiving pensions or allowances in respect of their service as such Non-Commissioned Officers or Soldiers and not being in civil employ. Receipts given by holders of family certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a Non-Commissioned Officer or Soldier of either of the said Armies and is not in civil employ.	Exempted ...	No. 1101, dated 13th February 1874. (*Act* 18 *of* 1869, *S.* 16.)
Instruments executed in favour of, by, or on behalf of the Government, relating to the carriage of grain to or in the territories under the respective Governments of the Lieutenant-Governor of Bengal and the Lieutenant-Governor of the North-Western Provinces.	Exempted till 30th November 1874.	No. 1389, dated 26th February 1874. (*Act* 18 *of* 1869, *S.* 16.)
Instruments relating to advances made by or under the authority of Government to ryots or cultivators for the purchase of grain in Bengal and the Benares Division of the North-Western Provinces.	Ditto	No. 1401, dated 27th February 1874. (*Act* 18 *of* 1869, *S.* 16.)
Release of any claim secured by a document chargeable with stamp duty of less than Rs. 8.	Reduced to the stamp duty with which such document is chargeabbe.	
Release of any claim affecting any property when such claim is not secured by a document chargeable with stamp duty, if the value of the property is expressed in the release and does not exceed Rs. 700.	Reduced to the stamp duty with which a conveyance of the property would be chargeable if the consideration for the conveyance equalled the value of the property expressed in the release.	No. 2201, dated 2nd April 1874. (*Act* 18 *of* 1869, *S.* 16.) (Cancelled as regards instrument of divorce by notification No. 188, dated 15th January 1875.)
Instrument of divorce executed by a Mahomedan husband, whether by way of "tulak," "khoola," or otherwise.	Reduced to one rupee.	

Remissions or reductions of Stamp Duty—continued.

Description of instruments.	Stamp duty remitted or reduced.	Number and date of notifications (with law under which issued.)
1874—*concld.*		
Instruments executed by ryots or cultivators in Bengal and the Benares Division of the North-Western Provinces relating to the payment of advances made to them in grain by or under the authority of Government.	Exempted till 30th November 1874.	No. 3910, dated 19th June 1874. (*Act* 18 *of* 1869, *S.* 16.)
Instruments of exchange of immoveable property where no money is paid, or agreed to be paid, for equality of exchange.	Reduced to Rs. 4	No. 5934, dated 30th September 1874. (*Act* 18 *of* 1869, *S.* 16.)
Instruments by which movable or immoveable property is conveyed to the Secretary of State for India in Council by way of sale, lease, or exchange where money is paid by Government for equality of exchange. In supersession of Notification No. 3969, dated 25th June 1874, which included mortgage also.	Exempted ...	No. 6046, dated 9th October 1874. (*Act* 18 *of* 1869, *S.* 16.)
Affidavits made as a condition of enlistment under the Indian Articles of War.	Ditto ...	No. 7516, dated 31st December 1874. (*Act* 18 *of* 1869, *S.* 16.)
1875		
Bonds executed by the sureties of middlemen (lambardars or khattadars) taking advances for the cultivation of the poppy for Government within the limits of the Benares and Patna Opium Agencies.	Ditto ...	No. 503, dated 22nd January 1875. (*Act* 18 *of* 1869, *S.* 16.)
Instruments of gift of immoveable property when the value does not exceed Rs. 1,500.	Reduced to the duty chargeable on a conveyance for a sum equal to the value of the immoveable property given.	No. 179, dated 16th April 1875. (*Act* 18 *of* 1869, *S.* 16.)
Counterpart of any instrument	Reduced so as in no case to exceed the duty chargeable on the original.	No. 2255, dated 23rd July 1875. (*Act* 18 *of* 1869 *S.* 16.)
Instruments executed by salaried officers of Government to secure the due performance of their duties.	Exempted ...	No. 2280, dated 23rd July 1875. (*Act* 18 *of* 1869, *S.* 16.) (In supersession of No. 391, dated 12th May 1870.) Superseded by No. 1483, dated 7th July 1876.

Remissions or reductions of Stamp Duty—continued.

Description of Instruments.	Stamp duty remitted or reduced.	Number and date of Notifications (with law under which issued).
1876		
Instruments executed by the holder of any salaried officer under Government or by his surety for the due performance of the duties of his office.	Exempted ...	No. 1483, dated 7th July 1876. (*Act* 18 *of* 1869, *S* 16.) (In supersession of No. 2280, dated 23rd July 1875.)
1877		
Security bonds for the due performence of their duties by headmen nominated or appointed in accordance with the rules made by the Lieutenant-Governor of Bengal, under section 99 of Act III (B.C.) of 1876.	Ditto ...	No. 1046, dated 23rd February 1877. (*Act* 18 *of* 1869, *S.* 16.)
1878		
Security bonds (Hazir Zamini) executed to secure the personal attendance of gomashtas and other native employés of the Opium Department.	Ditto ...	No. 2147, dated 29th March 1878. (*Act* 18 *of* 1869, *S.* 16.)
1879		
Bills of Exchange and cheques drawn in Mysore on which the full rate of stamp duty has been paid there, and presented for payment or otherwise negotiated in British India.	Ditto ...	No. 1083, dated 6th June 1879. (*Act* 1 *of* 1879, *S.* 8.)
Bills of Exchange and cheques drawn in the Hyderabad Assigned Districts on which the full rate of stamp duty has been paid there, and presented for payment or otherwise negotiated in British India.	Ditto ...	No. 1191, dated 13th June 1879. (*Act* 1 *of* 1879, *S.* 8.)
Bills of Exchange and cheques drawn in the Cantonment of Secunderabad on which the full rate of stamp duty has been paid there, and presented for payment or otherwise negotiated in British India.	Ditto ...	No. 1299, dated 20th June 1879. (*Act* 1 *of* 1879, *S.* 8.)
Entry as a vakil on the roll of any High Court of any person who was bound as clerk to a vakil of such Court under articles executed before the 1st April 1879, and the term of which was unexpired on that date.	Reduced to Rs. 275.	No. 3645, dated 1st November 1879. (*Act* 1 *of* 1879, *S* 8.) (Superseded by No. 1479, dated 27th March 1880.)
1880		
Receipts given by Mounted Police Constables on account of their pay and allowances.	Exempted ...	No. 1174, dated 13th March 1880 (*Act* 1 *of* 1879, *S.* 8.)
Receipts given by the addressee for deposits exceeding Rs. 20 made for the payment of replies to telegraphic messages.	Ditto ...	No. 1410, dated 27th March 1880. (*Act* 1 *of* 1879, *S.* 8.)

Description of Instruments.	Stamp duty remitted or reduced.	Number and date of notifications (with law under which issued).
1881.		
All instruments executed by Government officers and their sureties to secure the due accounting for property received by such officers by virtue of their office.	Exempted ...	No. 2778, dated 2nd September 1881. Section 8.
1882.		
The undermentioned debentures of the Commissioners for Making Improvements in the Port of Calcutta, dated 13th July 1881, whether in issue, renewal, or sub-division, viz.— Rs. 1 to 5 at ... ... 5,000 each. 6 to 55 at ... ... 10,000 ,, 56 to 115 at ... ... 5,000 ,, 116 to 240 at ... ... 1,000 ,, 241 to 340 at ... ... 500 ,,	Exempted ...	No. 353, dated 19th January 1882. Section 8.
Renewal or sub-division of the debenture loans, amounting in all to Rs. 46,99,600, contracted by the Municipal Commissioners of the Town of Calcutta previous to the year 1869 and those amounting to Rs. 6,50,000 contracted in the year 1878.	Exempted ...	No. 158, dated 7th April 1882. Section 8.
Bills of exchange drawn quarterly by the Government of Portuguese India for the money payable to that Government under Article XV of the Anglo-Portuguese Treaty.	Exempted ...	No. 279, dated 14th April 1882. Section 8.
All agreement papers passed by Commissariat contractors when their security deposits are transferred to a Savings Bank.	Exempted ...	No. 329, dated 14th April 1882. Section 8.
Copies of, or extracts from, baptismal, marriage, or burial registers certified by Government chaplains, subsidised or unsubsidised clergymen or diocesan registrars, and granted to— (1) soldiers, sailors, or non-commissioned or petty officers; (2) or persons in needy circumstances in whose favour chaplains may exercise the discretionary power vested in them by Rule IX of the Ecclesiastical Fee Rules published on the 29th September 1869, and may grant exemption from the payment of fees under Rule IV of those rules.	Exempted ...	No. 1603, dated 9th June 1882. Section 8.
Bills of lading executed out of British India and relating to property to be delivered in British India.	Exempted ...	No. 1733, dated 16th June 1882. Section 8.

3-3-83.

Description of Documents.	Stamp duty remitted or reduced.	Number and date of notifications (with law under which issued).
Fees payable on applications for orders for the payment of civil deposits in cases in which the deposit does not exceed Rs. 25 in amount.	Remitted ...	No. 3681, dated 20th October 1881. Section 35.

3-3-83.

P. M. D'M. & others—Reg. No. 76J—723—3-4-83.

Remissions or reductions of Stamp Duty—concluded.

Description of Instruments.	Stamp duty remitted or reduced.	Number and date of Notifications (with law under which issued.)
1880—*concld.*		
Entry as a vakil on the roll of any High Court under the Letters Patent constituting such Court— (*a*) of any person who was bound as clerk to a vakil of such Court under articles executed before 1st April 1879; (*b*) of any pleader of a District Court who may apply for such entry under the rules of the High Court before the 1st of April 1883.	Reduced to Rs. 275, with effect from 1st April 1879.	No. 1479, dated 27th March 1880. (*Act* 1 *of* 1879, *S.* 8.) (In supersession of No. 3645, dated 1st November 1879.)
Memorandum or agreement furnished to, or made or entered into with, Executive Commissariat Officers by contractors, and declarations in agreements by which a tender made to an Executive Commissariat Officer is accepted as a contract when the deposit of such contractor as security for his contract is made in Government of India Loan Notes or in cash.	Exempted ...	No. 444, dated 8th May 1880. (*Act* 1 *of* 1879, *S.* 8.)
Receipts endorsed by the payee on Postal Money Orders.	Ditto ...	No. 731, dated 22nd May 1880. (*Act* 1 *of* 1879, *S.* 8.)
Instruments of gift of shares in a Company or Association.	Reduced to the amount prescribed in Article 60 (*a*), Schedule I of Act 1 of 1879, for a transfer of such shares for a consideration equal to their value as set forth in such instrument of gift.	No. 1379, dated 26th June 1880. (*Act* 1 *of* 1879, *S.* 8.)
Agreements with Railway Companies or Administrations for the conveyance of goods, and receipts given by such Companies or Administrations for fares for conveyance of passengers or goods, or both, or animals.	Exempted ...	No. 2329, dated 14th August 1880. (*Act* 1 *of* 1879, *S.* 8.)
Agreements with Railway Companies or Administrations which purport to limit the obligation or responsibilities of such Railway Companies or Administrations as carriers under the Indian Contract Act, 1872, sections 151 and 161, and are in form approved by the Governor-General in Council under section 10 of the Indian Railway Act.	Ditto ...	No. 3715, dated 13th November 1880. (*Act* 1 *of* 1879, *S.* 8.)
Receipts given for payment of interest on Government Promissory Notes.	Ditto ...	No. 1163, dated 12th March 1881.
Leases or counterparts thereof executed at the time of settlements made directly by Government with existing occupants of land whether zemindars or tenants and whether self-cultivating or not, provided that no fine or premium is paid in consideration of such	Ditto ...	No. 296, dated 9th September 1881.

TABLE II.

Remissions or reductions of Stamp Fees authorised by notifications issued under the Court Fees Act VII of 1870.

Description of documents.	Stamp fee remitted or reduced.	Number and date of notifications.
Copies of all documents furnished under the orders of any Court or Magistrate to any Government advocate or pleader or other person especially empowered in that behalf for the purpose of conducting any trial or investigation on the part of Government before any Criminal Court. Copies of all documents which any such advocate, pleader or other person is required to take in connection with any such trial or investigation for the use of any Court or Magistrate.	Exempted ...	Notification No. 4366, dated 21st October 1870, superseded by No. 2041, dated 20th July 1877.
Probate of wills or letters of administration in so far as such wills or letters of administration relate to property which a deceased person was possessed or entitled to not beneficially, but as a trustee for any other person or persons. NOTE—"This remission does not extend to cases in which a trustee has the power of appointing or otherwise conferring a beneficial interest in the trust property."	Ditto ...	No. 2004, dated 14th July 1871.
Copies of final sentences or orders passed by Criminal Courts, which parties desirous of appealing from such sentences or orders are required, by section 416 of the Code of Criminal Procedure, to file with their petition of appeal, provided that the party who is desirous of appealing is in confinement under the operation of the sentence or order at the time that he applies for a copy of the same. NOTE—"This exemption will also extend, under the same circumstances, to copies of the judgment or reasons for passing or making such sentence or order as above."	Ditto ...	No. 2520, dated 5th April 1872.
Copies of settlement records furnished to landholders and cultivators, but not certified by the signature of any public officer to be true copies. NOTE—This does not apply to copies of judicial proceedings.	Ditto ...	No. 1906, dated 9th August 1872.
Copy of certificate given under section 259, Act VIII of 1859 (by which the right, title, and interest in immoveable property sold in execution of a decree by a Civil Court are transferred to the purchaser) and filed with the records of the Civil Court by which	Ditto ...	No. 3906, dated 24th October 1873.

Remissions or reductions of Stamp Fees—continued.

Description of documents.	Stamp fee remitted or reduced.	Number and date of notifications.
Deposit in any court in the territories under the Government of the Lieutenant-Governor of Bengal, of rent not exceeding the sum of fifteen rupees. NOTE—The zemindar's application for the withdrawal of rents deposited under Act VI (B.C.) of 1862 may be either oral or written; if written it must be treated as an ordinary application to a Collector and bear a stamp of 8 annas.	Reduced so as not to exceed one anna if the amount deposited does not exceed Rs. 2-8. Two annas if the amount deposited exceeds Rs. 2-8 but does not exceed Rs. 5. Four annas if the amount deposited exceeds Rs. 5 but does not exceed Rs. 10. Six annas if the amount exceeds Rs. 10 but does not exceed Rs. 15.	No. 1070, dated 12th February 1874.
Applications in writing relating exclusively to the purchase of salt, the property of Government.	Exempted ...	No. 1293, dated 20th February 1874.
Grant of probate or letters of administration in respect of any property forming part of an estate.	Reduced by permitting deduction to be made of the amount of fees then actually paid under the Act when a like grant is made in respect of property belonging to the same estate identical with or including the property to which the former grant relates.	No. 2623, dated 24th April 1874.
Grant of probate or letters of administration shall have been made in respect of any property belonging to an estate.	Exempted when a like grant is made in respect of the whole or any part of the same property belonging to the same estate.	No. 2623, dated 24th April 1874.
Copy of the judgment or order given by a Criminal Court under section 464, Code of Criminal Procedure, to the accused person or persons affected by such judgment or order, provided that such person is in jail, or that the Court, for some special reason, sees fit to give such copy free of cost.	Exempted ...	No. 7317, dated 18th December 1874.

Remissions or reductions of Stamp Fees—concluded.

Description of documents.	Stamp fee remitted or reduced.	Number and date of notifications.
Whenever, upon payment of the full fee chargeable under the said Act, a certificate of administration has been granted under Act XL of 1858 or Act XX of 1864, and a fresh certificate is for any reason subsequently granted in respect of the same estate.	Fresh certificate exempted.	No. 855, dated 5th February 1875.
Copies of all documents furnished under the orders of any Court or Magistrate to any Government advocate or pleader, or other person specially empowered in that behalf, for the purpose of conducting any trial or investigation on the part of Government before any Criminal Court.	Exempted ...	No. 2041, dated 20th July 1877.
2nd.—Copies of all documents which any such advocate, pleader, or other person is required to take in connection with any such trial or investigation for the use of any Court or Magistrate, or may consider necessary for the purpose of advising the Government in connection with any criminal proceeding.		
3rd.—Copies of judgment and depositions required by officers of the Police Department for conducting appeals on behalf of Government before any Criminal Court.		
Plaints filed in suits for possession of immoveable property under section 9 of the Specific Relief Act, No. I of 1877.	Reduced to one half of the amount prescribed in the scale offees for plaints mentioned in schedule I, Article I of the Act.	No. 2127, dated 27th July 1877.
Petition presented to a Collector in accordance with the provisions of sections 17 and 19 of the Bengal License Act, 1878.	Reduced to one anna.	No. 1314, dated 28th June 1878.
Application for the return of exhibits filed with petitions presented to a Collector, in accordance with the provisions of sections 17 and 19 of the Bengal License Act, 1878.	Reduced to one anna.	No. 195, dated 18th April 1879.
Security bond for keeping of the peace by, or good behaviour of, persons other than the executants.	Exempted ...	No. 1431, dated 27th March 1880.
Copies furnished by the Civil and Criminal Courts for the private use of persons applying for them.	Remitted ...	No. 1361, dated 24th June 1881.

Description of document.	Stamp fee remitted or reduced.	Number and date of notification (with law under which issued)
Copies furnished under clauses 6, 7, and 9 of Schedule I of the Act, by the Revenue Courts and offices for the private use of persons applying for them.	Remitted ...	No. 3319, dated 9th September 1884.
N.B.—The notification does not exempt these copies when filed, exhibited or recorded in any court of justice or received by any public officer.	.....	Act VII of 1870, section 35.

Description of Documents.	Stamp fee remitted or reduced.	Number and date of notification.
1. Copy of a charge framed under section 210 of the Code of Criminal Procedure, 1882, or of a translation thereof, when the copy is given to an accused person.		
2. Copy of the evidence of supplementary witnesses after commitment, when the copy is given under section 219 of the said code to an accused person.		
3. Copy or translation of a judgment in a case other than a summons case, and copy of the heads of the Judge's charge to the jury, when the copy or translation is given under section 371 of the said code to an accused person.		
4. Copy or translation of a judgment in a summons case, when the accused person, to whom the copy or translation is given under section 371 of the said code, is in jail.		
5. Copy of an order of maintenance, when the copy is given under section 490 of the said code, to the person in whose favour the order is made, or to his guardian, if any, or to the person to whom the allowance is to be paid.		
6. Copy furnished to any person affected by a judgment or order passed by a criminal court of the Judge's charge to the jury, or of any order, deposition, or other part of the record, when the copy is not a copy which may be granted under any preceding clause of this notification without the payment of a court fee, but is a copy which, on its being applied for under section 548 of the said code, the Judge or Magistrate, for some special reason to be recorded by him on the copy, thinks fit to furnish without such payment.	Remitted	No. 310, dated 21st January 1886, Act VII of 1870, section 35.
7. Copies of all documents furnished under the orders of any court or Magistrate to any Government advocate or pleader or other person specially empowered in that behalf for the purpose of conducting any trial or investigation on the part of the Government before any criminal court.		
8. Copies of all documents which any such advocate, pleader, or other person is required to take, in connection with any such trial or investigation, for the use of any court or Magistrate, or may consider necessary for the purpose of advising the Government in connection with any criminal proceedings.		
9. Copies of judgments or depositions required by officers of the Police Department in the course of their duties.		

APPENDIX D.

MONTHLY ACCOUNTS TO BE SUBMITTED BY LICENSED VENDORS OF STAMPS.

A—*Abstract Statement showing the Number and Value of Revenue, Court-fees Stamps and blank paper sold and remaining in the hands of the Licensed Stamp-vendor for the month of* 188 .

Description of Stamps.	Stamps in store at the beginning of the month.		Received during the month.		Total.		Sold during the month.		Balance in hand at the end of the month.		Remarks.
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	
1	2	3	4	5	6	7	8	9	10	11	12
Adhesive Revenue Stamps.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	
1 Anna											
Adhesive Court-fees Stamps.											
1 Anna											
2 Annas											
3 ,, ...											
4 ,, ...											
6 ,, ...											
8 ,, ...											
12 ,, ...											
1 Rupee											
Rupees											
4 ,, ...											
5 ,, ...											
7 ,, ...											
,, ...											
,, ...											
40 ,, ...											
70 ,, ...											
Blank paper for Court-fees Stamps.											
3 Pie											

B.—*Abstract Statement showing the Number and Value of General (Non-Judicial) Stamps sold and remaining in the hands of the Licensed Stamp-vendor for the month of* 188 .

Description of Stamps.	Stamps in store at the beginning of the month.		Received during the month.		Total.		Sold during the month		Balance in hand at the end of the month.		Remarks.
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	
1	2	3	4	5	6	7	8	9	10	11	12
General or Non-Judicial Stamps.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	
2 Annas											
4 ,, ...											
8 ,, ...											
1 Rupee											
1 ,, 8 annas											
2 Rupees											
2 ,, 8 annas											
3 ,, ...											
3 ,, 8 ,, ...											
4 ,, ...											
4 ,, 8 ,, ...											
5 ,, ...											
6 ,, ...											
7 ,, ...											
7 ,, 8 ,, ...											
8 ,, ...											
9 ,, ...											
10 ,, ...											
12 ,, 8 ,, ...											
15 ,, ...											
16 ,, ...											
17 ,, 8 ,, ...											
20 ,, ...											
22 ,, 8 ,, ...											
25 ,, ...											
27 ,, 8 ,, ...											
30 ,, ...											
32 ,, 8 ,, ...											
35 ,, ...											
37 ,, 8 ,, ...											
40 ,, ...											
42 ,, 8 ,, ...											
45 ,, ...											
47 ,, 8 ,, ...											
50 ,, ...											

C.—*Abstract Statement shewing the Number and Value of Foreign Bill and Share Transfer Stamps sold and remaining in the hands of the Licensed Stamp-vendor for the month of* 188 .

Description of Stamps.	Stamps in Store at the beginning of the month.		Received during the month.		Total.		Sold during the month.		Balance in hand at the end of the month.		Remarks.
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	
1	2	3	4	5	6	7	8	9	10	11	12
Adhesive Foreign Bill Stamps.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	
2 Annas											
3 „											
4 „											
6 „											
8 „											
12 „											
1 Rupee											
1 „ 8 annas											
2 „											
3 „											
4 „ 8 annas											
6 „											
9 „											
12 „											
18 „											
24 „											
Adhesive Share Transfer Stamps.											
2 Annas											
4 „											
8 „											
12 „											
1 Rupee											
1 „ 4 annas											
2 „ 8 „											
3 „ 12 „											
5 „											
6 „ 4 annas											
7 „ 8 „											
10 „											
20 „											

D.—*Abstract Statement showing the Number and Value of Hoondies, Bills-of-Lading and Customs Bond sold and remaining in the hands of the Licensed Stamp-vendor for the month of* 188 .

Description of Stamps.	Stamps in store at the beginning of the month.		Received during the month.		Total.		Sold during the month.		Balance in hand at the end of the month.		Remarks.
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	
1	2	3	4	5	6	7	8	9	10	11	12
Bills of Exchange or Hoondies.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	
2 Annas											
3 ,, ...											
4 ,, ...											
5 ,, ...											
6 ,, ...											
8 ,, ...											
10 ,, ...											
12 ,, ...											
1 Rupee											
1 ,, 8 annas...											
3 Rupees											
4 ,, 8 annas...											
6 ,, ...											
9 ,, ...											
12 ,, ...											
15 ,, ...											
18 ,, ...											
24 ,, ...											
Bills-of-lading.											
4 Annas											
Customs Bond.											
8 Annas											
1 Rupee											
1 ,, 8 annas											
2 Rupees											
2 ,, 8 annas...											
3 ,, ...											
3 ,, 8 annas...											
4 ,, ...											
4 ,, 8 annas...											
5 ,, ...											

E.—*Abstract Statement showing the Number and Value of Postage Stamps sold and remaining in the hands of the Licensed Stamp-vendor for the month of* 188 .

Description of Stamps.	Stamps in store at the beginning of the month.		Received during the month.		Total.		Sold during the month.		Balance in hand at the end of the month.		Remarks.
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	
1	2	3	4	5	6	7	8	9	10	11	12
Ordinary Postage Stamps.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	
Inland post cards, 16=1 packet =4 annas; 480=1 ream= Rs. 7-8											
Foreign post cards, 16=1 packet =Re. 1-8; 480=1 ream= Rs. 45											
Half-anna envelopes, 16=1 packet=8 annas; 480=1 ream=Rs. 15											
One-anna envelopes, 16=1 packet=Re. 1; 480=1 ream =Rs. 30.											
Half-anna labels, 320 =1 sheet =Rs. 10											
Nine-pie labels, 320=1 sheet =Rs. 15											
One-anna labels, 320=1 sheet =Rs. 20											
Two-anna labels, 320=1 sheet =Rs. 40.											
Four-anna labels, 320=1 sheet =Rs. 80											
Six-anna labels, 320=1 sheet =Rs. 120...											
Eight-anna labels, 320=1 sheet =Rs. 160											
Twelve-anna labels, 320=1 sheet=Rs. 240											
One rupee labels, 320=1 sheet =Rs. 320											

APPENDIX E.

Circular Order issued by authority of the High Court of Judicature at Fort William in Bengal.

CIVIL AND CRIMINAL.

No. 22, *dated the* 2*nd June* 1880.

IN supersession of the orders contained in circular order No. 85 of 5th August 1861, of the late Sudder Nizamut Adawlut, and in circular order No. 8 (Civil), dated 29th June 1875, the Court are pleased to direct that in future in all civil and criminal courts a uniform charge be made for the preparation of copies, whether authenticated, or unauthenticated, at the rate of 4 annas per folio. This term, it is to be carefully explained to all subordinate officers, merely denominates a certain quantity of manuscript; the folio to consist of 150 words English, or of 300 words vernacular.

2. It is intended that this charge should eventually be levied by means of an impressed stamp of 4 annas on each sheet of paper corresponding with the folio to be provided by the applicant for a copy. Till such stamps are available, sheets bearing each an impressed (non-judicial) stamp of 2 annas* will be used for the preparation of the copies; and the applicant will be required to affix to his application court-fee stamps of an amount sufficient to make up the balance of the charge at the rate of 2 annas per folio.

* The Superintendent of Stamps will be requested to arrange for the supply of these stamps through the usual channel, and to have them enfaced with the words "for copies."

3. All copies, whether authenticated or unauthenticated, must, in future, before issue, be examined by a salaried officer. The copies themselves will in all cases be made by section-writers, who will be remunerated at the rate of 2 annas per folio. *General letter No.* 19, *dated* 29*th November* 1877, *is cancelled.*

4. The charge of 2 annas per folio levied by means of the impressed stamp represents the payment to Government on account of the salary of examiners, cost of paper, &c. No refund of this amount will accordingly be allowed. The amount received in court-fee stamps will represent the earnings of the section-writers, whose accounts will be made up monthly, and the amount due to each paid out of contingencies. These payments must be checked at the time, with the applications for copies, and care must be taken to see that nothing in excess of the court-fee stamps realized is paid away.

5. To prevent the risk of court-fee stamps being used more than once, the stamps must be cancelled in the usual way, at once, when the application is presented, and entry of the amount made, not in the register of court-fee stamps, but in a separate register to be kept for the purpose. At the end of the month the officer passing the copyist's account will, after checking it with the court-fee stamps, remove the upper part of the applications containing the latter, and, after tearing them to peices, cause them to be burnt in his presence. A certificate that this has been done must be attached to the contingent bill on which the copyist's fees are drawn.

6. To protect the interests of the Government, care must be taken to see that no copies issue from the courts which are not prepared on the

prescribed stamp paper, which must be written on one side of the sheet only,* and not contain more than the authorized number of words. On the other hand, care must be taken to see that applicants are not imposed upon by the copyists spreading their writing over a large number of sheets than is necessary. By insisting on the number of lines in each sheet being uniform, control may easily be exercised in this matter, the number of words in a few of the lines in each folio being checked. The business of a copyist is (like most other occupations) one calling for skill, and greatly dependent for its successful practice in experience: copyists, therefore, must possess or acquire skill in their business, or they ought not to be retained.

* As the size of the paper at present available is somewhat small, it may be found convenient to make the copy, not on the side bearing the impressed stamps, but on the reverse.

7. In the case of authenticated copies, the court-fee chargeable under the Court-Fees Act should be levied by affixing the necessary stamp to the first folio of the copy.

8. A register of applications for copies should be maintained in the following form:—

Register of Applications for Copies.

Serial number.	Date of application.	Name of applicant.	Number of Folios.				Amount of court-fees realized.	Date on which copy was ready for delivery.	Date on which delivery was taken.	Remarks.
			Filed with application.	Filed afterwards.	Returned unused.	Used.				
1	2	3	4	5	6	7	8	9	10	11

CHAPTER VIII.

Stationery.

Section I.—Indents.

1. Indents upon the Stationery Office are to be prepared, and will be supplied, according to the scale approved by Government, and in conformity with the following rules.

2. The following officers are authorized to indent upon the Government Stationery Office :—

All officers in charge of independent offices, whose appointments are published in the *Government Gazette.*

The following officers of the High Court: Registrar, Receiver, Coroner.

The Sheriff of Calcutta; Commanders of Government vessels; and officers specially authorized to draw supplies of stationery from this store.

3. Public officers not authorized to indent on the Stationery Office will be supplied with stationery by the Superintendent, at a charge of 10 per cent. above the cost of the articles supplied on their certifying that the stationery is intended for official use only.

4. Commissioners and district officers should submit separate indents to the Superintendent of Stationery on account of the stationery required for the Wards' department of their offices.

5. It is the duty of the Superintendent to scrutinize all indents, and to disallow whatever items may appear to be unnecessary or extravagant. He is to check the kinds and qualities, as well as the quantities, of stationery indented for—

First.—By comparison of the stock consumed in each office with the consumption in previous years, and with the expenditure in kindred offices;

Secondly.—By comparison with the number of clerks using stationery.

6. In the case of a markedly unequal expenditure of stationery by two offices of the same kind, and nearly equal strength, the Superintendent is to call for special returns from those officers for the previous year, showing in detail the amount of business done by them respectively, as bearing upon the consumption of stationery.

7. Indents for stationery are to be made only in the printed forms supplied by the Superintendent, which have been approved by Government. These indents should be submitted annually and should be sufficient for a year's consumption.

8. Officers are to send their annual indents so as to reach the Superintendent by the 1st day of the month named for their office in the subjoined list. The supplies will be despatched in the course of that month, and will come into use on the first of the next month but one, by which time they will have reached their destination :—

January.—Punjab. Financial Commissioner; Commissioners and Superintendents of Division; Settlement Commissioner; Registrar of the Chief Court; Inspector-General of Police; Inspector-General of Prisons; Inspector-General of Registration and Superintendent of Stamps; Accountant-General; Deputy Commissioner of Paper Currency; Post Master General.

Adjutant General of India; Surgeon-General, Her Majesty's British Forces; Inspector-General of Military Works; Superintendent of Marine; Director of Army Remount Operations; Port Officer, Calcutta.

February.—Punjab. Conservator of Forests; Director of Public Instruction; Sanitary Commissioner; Superintendent-General of Vaccination; Principal, Medical School; Secretary to the Government, Punjab, Civil Department; Secretary to the Government, Punjab, Military Department; Secretary to the Government, Punjab, Public Works Department; Joint Secretary to the Government, Punjab, Public Works Department, Irrigation Branch.

Quarter Master General in India; Commissioner of Inland Customs; Secretary to the Agent to the Governor-General and Chief Commissioner in the Public Works Department, Rajputana; Principal, Government College, Ajmere; Commissioner of Ajmere; Principal and Inspecting Veterinary Surgeons for Veterinary Surgeons; Chief Engineer, Central India; Chief Inspector of Post Office, Rajputana.

March.—North-Western Provinces and Oudh. High Court; Secretary to Government, N.-W. Provinces and Oudh; Secretary to the Government, N.-W. Provinces and Oudh, Public Works Department; Judicial Commissioner and Commissioner, Oudh; Inspector-General of Registration and Commissioner of Stamps; Post Master General, N.-W. Provinces; Deputy Post Master General, Oudh.

Surveyor-General of India; Superintendent of Forest Surveys; Superintendent of Geological Survey of India; Superintendent, Indian Museum; Superintendent of Marine Survey to the Government of India; Meteorological Reporter to the Government of India; Press Commissioner with the Government of India.

April.—North-Western Provinces and Oudh. Inspector-General of Police; Director of Public Instruction; Sanitary Commissioner; Director of Agriculture and Commerce;

Superintendent of Government Press and Curator of Government Books; Chemical Examiner, N.-W. Provinces, Oudh and Central Provinces; Accountant-General; Inspector-General of Prisons; Surgeon-General; Inspector-General of Registration, Bengal.

May.—North-Western Provinces and Oudh. Board of Revenue; Secretary to Government, N.-W. Provinces and Oudh, Public Works Department, Irrigation Branch; Deputy Commissioner of Paper Currency.

Superintending Engineer, Hyderabad; Executive Commissariat Officers for Hospital Department; Superintendent, Garrison Instruction; Garrison Instructors.

June.—Director-General of Railways; Engineer-in-Chief, Punjab Northern State Railway; Engineer-in-Chief, Indus Valley State Railway; Engineer-in-Chief, Holkar and Neemuch State Railway; Engineer-in-Chief, Northern Bengal State Railway; Engineer-in-Chief, Sindia State Railway; Engineer-in-Chief, Tirhoot State Railway; Engineer-in-Chief, Western Rajputana State Railway; Manager, Calcutta and South-Eastern and Nalhati State Railway; Inspector-General of Ordnance and Magazines; Controller of Military Accounts; Examiner of Railway Accounts to the Government of India.

July.—High Court, Bengal; Lord Bishop of Calcutta; Superintendent of Port Blair and the Nicobars; Director-General of the Archæological Survey of India; Sanitary Commissioner with the Government of India; Secretary to the Board of Examiners; Conservator of Forests, Bengal; Director of Public Instruction, Bengal; Examiner of Accounts, Northern Bengal State Railway; Commissioner of Police, Calcutta; Solicitor to Government, Calcutta; Sheriff of Calcutta; Receiver of the High Court, Calcutta.

August.—Bengal. Chief Engineer and Secretary to the Government of Bengal, Public Works Department; Chief Engineer and Joint Secretary to the Government of Bengal, Public Works Department, Irrigation Branch; Commissioners of the Presidency, Burdwan, Bhagulpore and Sonthal Pergunnahs, Chittagong, Dacca, Chota Nagpore, Orissa, Patna, and Rajshahye and Cooch Behar Divisions; Judicial Commissioner of Chota Nagpore; Surgeon-General, Bengal; Secretary to the Surgeon-General, Indian Medical Department.

September.—Bengal. All District Judges in Bengal; Opium Agents of Behar and Benares; Secretary to the Board of Revenue; Accountant-General; Senior Chaplain, St. Andrew's Church; Senior Chaplain, St. John's Church; Chairman to Committee of Central Economic Museum; Chemical Examiner to Government; Clerk of the Calcutta Court of Small Causes; Examiner of Public Works Accounts; Inspector-General of Police; Inspector-General of Jails; Legal Remembrancer; Protector

of Emigrants and Superintendent of Emigration; Sanitary Commissioner; Private Secretary to the Lieutenant-Governor of Bengal; Secretary to the Government of Bengal; Secretary to the Government of Bengal, Legislative Department; Secretary to the Central Examination Committee; Superintendent of Botanical Garden; Librarian, Bengal Library; Post Master General; Deputy Post Master General, Behar; Post Master, Calcutta; Registrar of Diocese, Calcutta.

Superintendent of Telegraph Stores and Workshops, Alipore; Consulting Engineers to the Government of India for Guaranteed Railways; Master of the Mint, Calcutta; Assay Master; Executive Commissariat Officer, Port Blair; Superintendent of Government Printing, India.

October.—Assam. Secretary to the Chief Commissioner, Assam, Civil Department; Deputy Conservator of Forests; Inspector of Schools; Officer in charge of the Registration Department; Inspector-General of Police and Jails; Commissioner of Excise and Superintendent of Stamps; Superintending Engineer and Secretary to the Chief Commissioner, Assam, Public Works Department; Deputy Accountant-General; Sanitary Commissioner; Judge of Sylhet; Judge of Assam Valley District; Deputy Postmaster-General.

November.—British Burmah. Secretary to the Chief Commissioner in the General Department; Secretary to the Chief Commissioner in the Public Works Department; Commissioners of Pegu, Arrakan, Tenasserim, and Irrawaddy Divisions; Judicial Commissioner; Recorder; Inspector-General of Police; Registrar, Special Court; Inspector-General of Prisons; Director of Public Instruction; Conservator of Forests; Chief Engineer, British Burmah; Examiner of Public Works Accounts; Engineer-in-Chief, Rangoon and Irrawaddy Valley State Railway; Collectors of Customs; Master Attendant; Accountant-General; Additional Conservator of Forests; Chief Inspector of Post Offices.

Commissary General, Superintendent and Agent, Army Clothing; General Superintendent, Horse-breeding Operation; Commandant, Sappers and Miners, Roorkee.

December.—Central Provinces. Judicial Commissioner; Inspector-General of Police; Inspector-General of Jails; Chief Engineer; Inspector-General of Education; Conservator of Forests.

Private and Military Secretaries to His Excellency the Viceroy; Military Secretary to His Excellency the Commander-in-Chief; Secretaries to the Government of India, Financial, Foreign, Home, Military, Legislative, and Public Works Departments; Secretary to the Government of India, Department of Revenue, Agriculture and Commerce; Director-General of Post Office in

India; Consulting Naval Officer to the Government of India; Comptroller General of Accounts; Agents to Governor-General; Residents; Political Agents; Political Superintendents; Political Assistants; Bheel Agents; Inspector-General, Railway Mail Service; General Superintendent of Operations for the Suppression of Thuggee and Dacoity; Superintendent of Army Schools.

9. Officers must pay special attention to this rule. Extra or emergent indents will not be complied with, unless accompanied by most satisfactory explanations.

10. To Mufassal offices no English paper of a larger or more expensive kind than machine-made foolscap is ordinarily supplied. The use of this, moreover, is to be restricted to the record of judgments by heads of offices, and fair copies of letters and reports. For drafting purposes, for bills and for the records of depositions, &c., English printing paper of two sizes is issued. Accounts and figured statements must, if possible, be reduced to foolscap size when not prepared in printed forms.

11. For books, however, and registers forming permanent records, officers may indent for more durable paper when they deem it essentially necessary. Officers, whether in the Presidency or the Mufassal, indenting for the larger kinds of English paper, must, at the same time, specify the purposes for which it is required.

12. For all Vernacular work in Mufassal offices only country paper is to be used. Each office is to provide itself with this out of the fixed contract allowance sanctioned by Government. This fixed allowance is also to cover the cost of the under-mentioned items of expenditure:—

Country Ink,	Glue,
Stamping Ink,	Paste,
Stamping Inkstand,	Pounce,
Twine,	Sand,
Thread,	Sand-pots,
Country Pens,	Country Envelopes,
Book-binding,	Repairing Scissors, &c.,
Lac for sealing,	Pins and Needles,
Talc for Native colors,	Oil for lights, &c.,
Vinegar,	

and, generally, all petty stores which are not obtained from the Stationery Office.

13. It is to be borne in mind that no bills for these articles may on any pretext whatever be admitted or passed by the Superintendent of Stationery.

885. case of Government officers who have no contract allowance
DER. for country stationery, the necessary adjustment will be made by deducting the amount from the budget grant at the foot of the detailed bill. This precedure will have effect from the accounts of 1st March 1885."

"5. This cancels circular No. 55, Book series."

Rule 14*B*.—When stationery for the use of the vernacular departments in mofussil offices is obtained an indent from the Superintendent of Stationery, the indenting officer shall certify clearly on the face of his indent that he has deducted the value of the stationery from his grant for country stationery, or from his budget grant as the case may be.

No. 5.

WITH reference to the notification of the Government of India noted in the margin, and issued under section 8 of the Indian Stamp Act, 1879, the following should be added to Chapter VII, volume II of the Board's Rules, and to the rules for the guidance of officers engaged in the administration of the Stamp Department:—

No. 461, dated 24th April 1885, published at pages 267 and 268, Part I of the *Gazette of India*, dated 25th April 1885.

To the end of Table I, Appendix C of Chapter VII, volume II of the Board's Rules, and the rules for the guidance of stamp officers, add—

Description of instruments.	Stamp duty remitted or reduced.	Number and date of notification (with law under which issued).
The undermentioned debentures bearing date the 1st February 1885, and amounting to Rs. 15,00,000 of the municipality of Calcutta, whether on issue, renewal or sub-division—		
Rs.		
Nos. 1 to 4 at 500 each 2,000		
„ 5 to 7 at 1,000 „ 3,000		
„ 8 to 13 at 500 „ 3,000		
„ 14 4,000		
„ 15 and 16 at 2,000 each 4,000		
„ 17 700	Exempted ...	No. 461, dated 24th April 1885 (Act I of 1879, section 8).
„ 18 to 37 at 500 each 10,000		
„ 38 and 39 at 1,000 „ 2,000		
„ 40 and 41 at 500 „ 1,000		
„ 42 1,000		
„ 43 and 44 at 500 each 1,000		
„ 45 10,000		
„ 46 to 115 at 500 each 35,000		

19. Indents for Forms are subject to the same kind of check by the Superintendent as stationery indents, with reference to the amount of business done in each office, the quantity expended and in balance, and the annual consumption in similar offices.

20. New Forms require the sanction of the various central offices at the different seats of Government and Administrations. Each Form is to bear a distinguishing number, and patterns of all Forms are to be lodged with the Superintendent of Stationery.

21. The Superintendent of Stationery, in communication with the Heads of Central Offices, determines the qualities and sizes of paper adapted to the several kinds of Forms.

22. The printing of Forms is, as a general rule, executed at one Central Press on the requisition of the Superintendent of Stationery, who will, with each requisition, forward the proper supply of paper.

23. In the North-Western Provinces, the Punjab, Oudh, and British Burmah, the Heads of offices are allowed the option of drawing their supplies of printed Forms from local presses, if they can be had cheaper than from Calcutta.

24. The Superintendent of Stationery has the sole custody of all printed Forms, regulating, from time to time, the quantities of the several kinds of Forms to be kept in store.

25. Indents for printed copies of *Circulars* may, in future, be sent direct to the Superintendent of Government Printing, Bengal, instead of through the Superintendent of Stationery.

Section II.—Receipt of Supplies.

1. The Superintendent of Stationery will advise the Indenting Officer when and how his supply of stationery is despatched, noting particularly the address (which will be copied from the label on the indent) to which it is consigned. Should there be any error in the address so notified, or should the despatch not reach its destination in due course, the Indenting Officer must take such steps as may be necessary for the correction of the error in the address, and for securing the receipt of the supply despatched, communicating, at the same time, with the Superintendent of Stationery if he considers it necessary.

2. On the arrival of the supply, the Indenting Officer should have the packages placed in a dry and properly protected place, in order to their being opened and counted out within a week of its arrival.

3. The packages must be carefully opened, and their contents counted out, in the presence of the Head of the Indenting Office, who is required to watch the process; certifying that he has done so at the foot of the receipt. The receipt must then be signed,

and immediately transmitted to the Superintendent, with a detail of such articles as ought to be in the case according to the list received from the Superintendent, but which are not found in it. The transmission of the receipt must not be delayed pending reference to the Stationery Office regarding such short receipts, which is to form the subject of a separate correspondence.

4. Officers who have Assistants or Deputies may employ them to supervise the unpacking and counting of the supply, and, in the Government and Board Secretariats, this duty may be performed by the Registrars or Head Assistants. In all other offices, in case of the absence on duty of the Head of the office, or other sufficient cause, the packages may be opened by the Head Clerk or Principal Uncovenanted Assistant. In all these cases the certificate must be signed by the person who opens the packages, and countersigned by the Head of the office.

5. On receiving an Indent from an office at the Presidency, the Superintendent is to fix a day for the delivery of the stationery; Tuesdays and Fridays being expressly set aside for the delivery of stationery to Presidency Offices. At the time fixed an Assistant from the Indenting Office must attend at the Stationery Office to take charge of the supplies. Objections must be made before the supplies leave the office, and bottles, baskets, &c., belonging to the Stationery Office must be returned.

Section III.—Complaints.

1. Complaints as to the quality of supplies received must be accompanied by an average sample of the article complained of, duly attested by the complaining officer as being part of the supply furnished by the Stationery Office on such a date; and the marks on the articles or covering of the packages must be carefully ascertained and reported. To prevent fraudulent substitution of other than the Government supplies, these complaints can only be admitted when preferred within seven days of the opening of the cases.

2. Complaints of good articles being damaged in transit must be accompanied by the officer's opinion, and the grounds of it, as to whether the damage was caused by bad soldering, careless packing, or from maltreatment of the package in the Post Office, steamer, railway, or other mode of conveyance.

3. Whenever the Receiving Officer considers that the packing or transport of the cases has been improperly or carelessly performed, he should submit a report to this effect, whether actual injury has resulted or not, to the Superintendent of Stationery, mentioning the reasons for his opinion, with suggestions for future prevention. The Superintendent must take steps to obviate a recurrence of the neglect pointed out.

Section IV.—Adjustment of Short Receipts.

1. The Superintendent of Stationery submits to the Board, annually, a statement of short receipts classed under three heads, A, B, and C.

2. The value of trifling deficiencies contingent upon excusable accident are included in Statement A, and passed by the Board, to be written off to Profit and Loss in the accounts of the Superintendent.

3. Short receipts, where the supplies are certified to have been opened and duly examined in the presence of the Head of the office, come under Head B, and the liability rests with the Superintendent of Stationery and his employés.

4. For the value of short receipts, where the provisions or these rules have not been strictly observed, the Receiving Officer is held responsible. Such deficiencies are to be shown under Head C.

5. The above statements, with the Board's orders on them, are then sent to the Accountant-General for adjustment.

6. In cases where the Stationery Office is held responsible, the amount will stand at the personal debit of the Superintendent until recovered by him from the party responsible to him.

7. When the Indenting Officer is held liable, an extract from the statement will be sent to the Controller of Military Accounts or Accountant-General, as the case may be, with a view to the necessary steps being taken for the recovery of the amount under the general rules in force in those offices for the recovery of dues to Government.

Section V.—Miscellaneous.

1. Care must be taken by the Head of every office to prevent the issue of Government stationery on any other than the Public Service. The stores of stationery are to be placed in charge (under lock and key) of a responsible Assistant in the office, and should be issued by him. Great care should be taken in issuing forms for use, which should be carefully stored, and protected from dust and insects. Neglect of these precautions has been the cause of much waste and loss to Government.

2. The clerk in charge of the stationery shall keep an account of the receipts and issues of stationery in a book which shall be supplied for the purpose by the Superintendent of Stationery to whom it must be sent for inspection when required. All issues of stationery must be acknowledged in the book by the signature of the officer issuing the supply. The account should

be balanced weekly, and the balance checked at least once a month by an independent clerk to be named by the Registrar or Head Assistant of the Office. Any abuse apparent to the assistant in charge of the stationery is to be brought to the immediate notice of the Head of the office.

3. It is the duty of the Superintendent of Stationery to bring to the notice of the Board of Revenue, for the orders of Government, any serious instance of neglect or breach of these rules.

4. Indenting officers are divided into two groups, viz. those who submit their indents through the heads of their respective departments, and those who submit them independently to the Superintendent of Stationery. This classification has been adopted in the list of officers under the Government of Bengal, which has been approved by Government and is given below. It will, however, be necessary from time to time to alter or add to the list.

5. Indenting officers of the first group should submit their indents in duplicate to the head of their department in a printed form, to be supplied by the Superintendent of Stationery, showing the following particulars:—

1. Names of articles.
2. Opening balance of the past year.
3. Quantity received during the year.
4. Total of columns 2 and 3.
5. Balance in hand on date of indent.
6. Consumption of twelve months.
7. Amount now indented for.
8. Sanctioned allowance as per scale and rule.
9. Amount allowed by Stationery Office.
10. Do. supplied by ditto.
11. Items supplied numbered consecutively.
12. Do. received by Indenting officer (the number and quantity being expressed in words.)
13. Remarks.
14. Rate.
15. Amount.

6. The particulars of columns 1 and 8 are printed in the forms before they are issued from the Stationery Office; columns 2 to 7, 14 and 15 should be filled in by the Indenting Officer.

7. The Head of a department, on receipt of the separate indents from subordinate officers, is required to fill up two forms of consolidated indents A and B.

8. Form A contains the following headings:—

1. Names of articles.
2. Opening balance of the past year.
3. Total.
4. Quantity received during the year.
5. Total.

6. Balance in hand on date of indent.
7. Total.
8. Consumption of the past twelve months.
9. Total.
10. Quantity now indented for.
11. Total.

9. Form B contains the following headings:—

1. Names of articles.
2. Quantity allowed by Head of department.
3. Total.
4. Rate.
5. Amount.

10. To each heading 2, 4, 6, 8, and 10 of form A, and heading 2 of form B, there are as many sub-columns as there are Indenting officers.

11. The Head of the department should incorporate in form A, each under its appropriate heading, the entries contained in columns 2, 3, 5, 6, and 7 of the separate indents, as soon as they are received in his office. When all the several requisitions have been thus tabulated, including the indent of stationery required for his own office, and the totals struck, the Head of the department should scrutinize them carefully and determine the quantities to be allowed to each office, making his corrections in red ink, in column 10, form A, under the heading "Quantity now indented for." The quantities thus corrected should then be transferred to heading 2 of form B, and the remaining columns—3, 4, and 5—of this form should then be filled in. Column 3 shows the totals of the entries in column 2; column 4 shows the average rate of value of each article of stationery as fixed for the year. These rates will be communicated by the Superintendent of Stationery to all officers; and from the information thus supplied the total value should be calculated and entered in column 5.

12. Forms A and B should be prepared in duplicate. Both copies of form B, and one copy of form A, should be forwarded to the Superintendent of Stationery when completed, with duplicate copies of the separate indents for each office, including the indent for the Head of the department's office. The other copy of form A should be retained by the Head of the department for use in checking the indents of the next year. The Superintendent of Stationery, after scrutiny of the indents, and making such retrenchments as he may think proper, should note his corrections in red ink in form A, and transfer them to both copies of form B. A copy of form B thus corrected should be returned to the Head of the department, and the Superintendent should fill up columns 9, 10, and 11 of the separate indents, and forward these indents along with the articles to the Indenting officers, who,

after comparing the articles received with the indent, should sign it, after filling up column 12, in acknowledgment of the receipt of the articles, and return it to the Superintendent's office, where it will remain as the voucher in support of the issue.

13. Officers of the second group, who submit their indents directly to the Superintendent, should use the form of indent described in Rule 5 above, which they should fill up, in the same manner as Heads of departments, from information supplied by the Superintendent of Stationery. Their indents will be subjected by the Superintendent of Stationery to the same scrutiny as the indents of other officers.

I.

List of Officers under the Government of Bengal who will submit their Indents for Stationery through the Heads of their Departments, and of the Heads of Departments through whom the Indents should be submitted.

CHIEF ENGINEER AND SECRETARY TO GOVERNMENT OF BENGAL,

PUBLIC WORKS DEPARTMENT.

Superintending Engineer, Presidency Circle.
Executive Engineer, 1st Calcutta Division.
Ditto, 3rd ditto.
Ditto, 4th ditto.
Ditto, Circular and Eastern Canals Division.
Superintending Engineer, Western Circle.
Executive Engineer, Hazaribagh Division.
Ditto, Burdwan ditto.
Ditto, Orissa ditto.
Superintending Engineer, North-Western Circle.
Executive Engineer, Mozufferpore Division.
Ditto, Patna ditto.
Superintending Engineer, Northern Circle.
Executive Engineer, Bhagalpur Division.
Ditto, Ganges and Darjeeling Road Division.
Ditto, Darjeeling ditto ditto.
Ditto, Dinagepore ditto ditto.

Superintending Engineer, North-Eastern Circle.
Executive Engineer, Nuddea Rivers Division.
Ditto, Presidency ditto.
Ditto, Dacca ditto.
Ditto, Chittagong ditto.

CHIEF ENGINEER AND JOINT-SECRETARY TO GOVERNMENT OF BENGAL, PUBLIC WORKS DEPARTMENT, IRRIGATION BRANCH.

Superintending Engineer, Orissa Circle.
Executive Engineer, Mahanuddy ditto.
Ditto, Brahminee ditto.
Ditto, Byturnee ditto.
Ditto, Cuttack Workshop Division.
Superintending Engineer, Sone Circle.
Executive Engineer, Arrah Division.
Ditto, Buxar ditto.
Ditto, Eastern Sone ditto.
Ditto, Dehree Workshop ditto.
Ditto, Ditto for Dehree Training School.
Superintending Engineer, South-Western Circle.
Executive Engineer, Cossye Division.
Ditto, Northern Drainage and Embankment Division.
Ditto, Cement Experiments.
Ditto, Balasore Survey Division.
Ditto, Northern Delta Survey.
Ditto, Ganges ditto.
Superintending Engineer, Gunduck Circle.
Executive Engineer, Upper Gunduck Division.
Ditto, Lower ditto ditto.
Ditto, Gunduck Survey ditto.
Commissioner of Patna (for Canal Revenue Department).
Ditto of Orissa ditto ditto.
Collector of Midnapore ditto ditto.

COMMISSIONER OF THE PRESIDENCY DIVISION.

Collector of 24-Pergunnahs, Alipore.
Magistrate of ditto ditto.

Sub-Divisional Officer of Bagirhat.
Cantonment Magistrate, Barrackpore.
Deputy Collector of Bongong.
Assistant Magistrate of ditto.
Collector of Stamps, Calcutta.
Superintendent of Excise, ditto.
Assistant Collector of Chooadanga.
Assistant Magistrate of ditto.
Collector and Supervisor, Calcutta Canals, Dhapa.
Cantonment Magistrate, Dum-Dum.
Collector of Jessore.
Magistrate of ditto.
Deputy Magistrate of Jhenidah.
Ditto ditto of Khoolna.
Assistant Collector of Koosteah.
Joint-Magistrate of ditto.
Toll Collector of Nuddea, Kishnaghur.
Collector of Tolls, Matabhanga River, Kishnaghur.
Collector of Nuddea, Kishnaghur.
Magistrate of ditto, ditto.
Sub-Divisional Officer, Magoora.
Deputy Collector of Meherpore.
Deputy Magistrate of ditto.
Collector of Moorshedabad.
Magistrate of ditto.
Deputy Magistrate of Narail.
Deputy Collector of Ranaghat.
Deputy Magistrate of ditto.
Collector of Tolls, Jungipore.

COMMISSIONER OF BURDWAN.

Collector of Bankoora.
Magistrate of ditto.
Collector of Beerbhoom.
Magistrate of ditto.
Collector of Burdwan.
Magistrate of ditto.
Collector of Hooghly.
Magistrate of ditto.

Deputy Collector of Survey, Hooghly.
Collector of Howrah.
Magistrate of ditto.
Deputy Collector and Deputy Magistrate of Jehanabad.
Collector of Midnapore.
Magistrate of ditto.
Deputy Collector in charge of Land Acquisition Office, Midnapore.
Settlement Officer, Midnapore.
Deputy Collector and Deputy Magistrate of Raneegunge.
Joint-Magistrate of Serampore.

COMMISSIONER OF BHAGALPUR AND SONTHAL PERGUNNAHS.

Collector of Bhagalpur.
Magistrate of ditto.
Deputy Commissioner of Doomka, Sonthal Pergunnahs.
Ditto ditto and Assistant Settlement Officer of Godda, Sonthal Pergunnahs.
Deputy Commissioner and Settlement Officer, Jamtara.
Deputy Collector of Kishengunge.
Collector of Monghyr.
Magistrate of ditto.
Collector of Maldah.
Magistrate of ditto.
Deputy Collector in charge of Khurruckpore Survey, Monghyr.
Collector of Purneah.
Magistrate of ditto.

COMMISSIONER OF CHITTAGONG.

Collector of Chittagong.
Magistrate of ditto.
Collector of Customs, ditto.
Deputy Commissioner of Chittagong Hill Tracts.
Collector of Noakholly.
Magistrate of ditto
Collector of Tipperah.
Magistrate of ditto.

COMMISSIONER OF CHOTA NAGPORE.

Deputy Commissioner of Hazaribagh.
Ditto ditto of Lohardugga.
Ditto ditto of Manbhoom.

Assistant Commissioner of Palamow.
Ditto ditto of Daltongunge.
1st Special ditto, Chota Nagpore Tenures' Act, Ranchee.
2nd ditto ditto ditto ditto.
3rd ditto ditto ditto ditto.
4th ditto ditto ditto ditto.
5th ditto ditto ditto ditto.
Deputy ditto of Singbhoom.

COMMISSIONER OF THE RAJSHAHYE AND COOCH BEHAR DIVISION.

Collector of Bogra.
Magistrate of ditto.
Deputy Commissioner of Darjeeling.
Collector of Dinagepore.
Magistrate of ditto.
Deputy Commissioner of Julpigoree.
Officer in charge of Cinchona cultivation, Kurseong.
Collector of Pubna.
Magistrate of ditto.
Collector of Rajshahye.
Magistrate of ditto.
Collector of Rungpore.
Magistrate of ditto.

COMMISSIONER OF DACCA.

Collector of Backergunge.
Magistrate of ditto.
Collector of Dacca.
Magistrate of ditto.
Superintendent of Kheddahs, Dacca.
Collector of Furreedpore.
Magistrate of ditto.
Collector of Mymensingh.
Magistrate of ditto.

COMMISSIONER OF ORISSA.

Collector of Balasore.
Magistrate of ditto.
Collector for Salt and Excise Department, Balasore.

Collector of Cuttack.
Magistrate of ditto.
Deputy Collector in charge of Land Acquisition Office, Cuttack.
Collector of Pooree.
Magistrate of ditto.
Superintendent of Police, Gurhjat Mehals.

COMMISSIONER OF PATNA.

Sub-Divisional Officer of Barh.
Ditto ditto of Behar.
Ditto ditto of Buxar.
Collector of Chumparun.
Magistrate of ditto.
Deputy Collector and Cantonment Magistrate of Dinapore.
Collector of Durbhunga.
Magistrate of ditto.
Collector of Gya.
Magistrate of do.
Collector of Mozufferpore.
Magistrate of ditto.
Collector of Patna.
Magistrate of ditto.
Collector of Sarun.
Magistrate of ditto.
Assistant Magistrate of Seetamurhee.
Collector of Shahabad.
Magistrate of ditto.

COMMISSIONER OF POLICE, CALCUTTA.

Magistrate of Police, Northern Division, Calcutta.
Ditto of ditto, Southern Division, ditto.
Deputy Commissioner of Police in charge of Passenger Boat Registry Office, Calcutta.
Coroner of Calcutta.
Commissioner for the inspection of steam-boilers.

CONSERVATOR OF FORESTS, BENGAL.

Assistant Conservator of Forests, Chittagong.
Ditto ditto, Darjeeling.
Ditto ditto, Julpigoree.

Deputy Conservator of Forests, Sunderbun Division.
Assistant Conservator of Forests, Teesta.
Ditto ditto, Kurseong.
Ditto ditto, Buxa.
Ditto ditto, Palamow.

DIRECTOR OF PUBLIC INSTRUCTION, CALCUTTA.

Principal, Sanscrit College, Calcutta.
Ditto, Presidency College for General, Law and Civil Engineering Department.
Principal, Calcutta Madrasah.
Ditto, Berhampore College.
Ditto, Cuttack ditto.
Ditto, Dacca ditto.
Ditto, Krishnaghur ditto.
Ditto, Hooghly ditto.
Ditto, Patna ditto.
Inspector of Schools, Presidency Circle.
Ditto of ditto, Eastern ditto.
Ditto of ditto, Western ditto.
Ditto of ditto, Behar ditto.
Ditto of ditto, Orissa ditto.
Ditto of ditto, Rajshahye ditto.

EXAMINER OF ACCOUNTS, NORTHERN BENGAL STATE RAILWAY.

Deputy Collector, Northern Bengal State Railway, Foolbaree Division, Dinagepore.
Special Deputy Collector, Northern Bengal State Railway, Natore.
Ditto ditto, ditto ditto, Parbuttipore.

INSPECTOR-GENERAL OF JAILS, LOWER PROVINCES.

Superintendent of Jail, Alipore.
Ditto of do., Manufactures, Alipore.
Ditto of do., Backergunge.
Ditto of do., Balasore.
Ditto of do., Bankoora.
Ditto of do., Baraset.
Ditto of do., Berhampore.
Ditto of Central Jail, Bhagulpur.
Ditto of District do., ditto.

Superintendent of Jail, Bogra.
Ditto of do., Burdwan.
Ditto of the Presidency Jail, Calcutta.
Ditto of Jail, Chittagong.
Ditto of do., Chumparun.
Ditto of do., Cuttack.
Ditto of do., Dacca.
Ditto of do., Darjeeling.
Ditto of do., Dehree.
Ditto of do., Dinagepore.
Ditto of do., Durbhunga.
Ditto of do., Furreedpore.
Ditto of do., Gya.
Ditto of do., Hazaribagh.
Ditto of do., European Penitentiary, Hazaribagh.
Ditto of do., Hooghly.
Ditto of do., Jessore.
Ditto of do., Julpigoree.
Ditto of do., Krishnaghur.
Ditto of do., Lohardugga.
Ditto of do., Maldah.
Ditto of do., Manbhoom.
Ditto of do., Meetapore.
Ditto of do., Midnapore.
Ditto of do., Monghyr.
Ditto of do., Mozufferpore.
Ditto of do., Mymensingh.
Ditto of do., Noakholly.
Ditto of do., Pooree.
Ditto of do., Pubna.
Ditto of do., Purneah.
Ditto of do., Rajshahye.
Ditto of do., Rungpore.
Ditto of do., Russa.
Ditto of do., Sarun.
Ditto of do., Shahabad.
Ditto of do., Singbhoom.
Ditto of do., Tipperah.

INSPECTOR-GENERAL OF REGISTRATION, CALCUTTA.

Registrar of Backergunge.
Ditto of Balasore.
Ditto of Bankoora.
Ditto of Beerbhoom.
Ditto of Bogra.
Ditto of Burdwan.
Ditto of Assurances, Calcutta.
Ditto of Chittagong.
Ditto of Chumparun.
Ditto of Cuttack.
Ditto of Dacca.
Ditto of Darjeeling.
Ditto of Dinagepore.
Ditto of Sonthal Pergunnahs, Doomka.
Ditto of Durbhunga.
Ditto of Furreedpore.
Ditto of Gya.
Ditto of Hazaribagh.
Ditto of Hooghly.
Ditto of Howrah.
Ditto of Jessore.
Ditto of Julpigoree.
Ditto of Lohardugga.
Ditto of Maldah.
Ditto of Manbhoom.
Ditto of Midnapore.
Ditto of Moorshedabad.
Ditto of Monghyr.
Ditto of Mozufferpore.
Ditto of Mymensingh.
Ditto of Noakholly.
Ditto of Nuddea.
Ditto of Patna.
Ditto of Pooree.
Ditto of Pubna.
Ditto of Purneah.
Ditto of Rungpore.
Ditto of Sarun.

Registrar of Shahabad.
Ditto of Singbhoom.
Ditto of Tipperah.
Ditto of 24-Pergunnahs, Alipore.
Ditto of Bhagulpore.
Ditto of Rajshahye.

JUDGE OF 24-PERGUNNAHS, ALIPORE.

Additional Judge of 24-Pergunnahs.
Judge of Small Cause Court, Barrackpore.
Ditto ditto, Sealdah.

JUDGE OF BACKERGUNGE.

Judge of Small Cause Court, Backergunge.

JUDGE OF BHAGALPUR.

Judge of Small Cause Court, Bhagalpur.
Ditto ditto, Monghyr.

JUDGE OF CUTTACK.

Judge of Small Cause Court, Cuttack.

JUDGE OF DACCA.

Judge of Small Cause Court, Dacca.
Ditto ditto, Moonsheegunge.

JUDGE OF FURREEDPORE.

Judge of Small Cause Court, Bhanga.
Ditto ditto, Furreedpore.

JUDGE OF HOOGHLY.

Judge of Small Cause Court, Hooghly.

JUDGE OF JESSORE.

Judge of Small Cause Court, Jessore.
Ditto ditto, Jhenidah.
Ditto ditto, Magoora.
Ditto ditto, Narail.

JUDGE OF MIDNAPORE.

Judge of Small Cause Court, Midnapore.

JUDGE OF MOORSHEDABAD.

Judge of Small Cause Court, Berhampore.

JUDGE OF NUDDEA.

Moonsif with powers of Small Cause Court Judge, Bongong.

Judge of Small Cause Court, Chooadanga.
Ditto ditto, Kooshteah.
Ditto ditto, Kishnaghur.
Ditto ditto, Meherpore.
Ditto ditto, Ranaghat.

JUDGE OF PATNA.

Additional Judge of Patna.
Judge of Small Cause Court, Dinapore.

JUDGE OF RAJSHAHYE.

Judge of Small Cause Court, Pubna.

JUDGE OF TIRHOOT.

Additional Judge of Tirhoot.
Judge of Small Cause Court, Tirhoot, Mozufferpore.

OPIUM AGENT OF BEHAR.

Principal Assistant to the Opium Agent.
Sub-Deputy Opium Agent, Allygunge.
Ditto ditto, Bettiah.
Ditto ditto, Chupra.
Ditto ditto, Gya.
Ditto ditto, Hajeepore.
Ditto ditto, Monghyr.
Ditto ditto, Moteeharee.
Ditto ditto, Mozufferpore.
Ditto ditto, Patna.
Ditto ditto, Shahabad.
Ditto ditto, Tehta.

OPIUM AGENT OF BENARES.

Principal Assistant to the Opium Agent.
Sub-Deputy Opium Agent, Azamgarh.
Ditto ditto, Bareilly.
Ditto ditto, Bustee.
Ditto ditto, Fatehgarh.
Ditto ditto, Allahabad.
Ditto ditto, Faizabad.
Ditto ditto, Ghazipur.
Ditto ditto, Gorakhpore.
Ditto ditto, Lucknow.
Ditto ditto, Cawnpore.
Ditto ditto, Sultanpore.
Ditto ditto, Aligurh.

SECRETARY TO THE BOARD OF REVENUE, LOWER PROVINCES.
Collector of Customs, Calcutta.
Shipping Master, ditto.
Superintendent of Stamps and Stationery, Calcutta.
Railway Deputy Collector.
Senior Superintendent of Survey, Midnapore.
Superintendent of Sulkea Salt Golahs.
Commissioner of Sunderbuns, Alipore.

SURGEON-GENERAL, BENGAL.
Civil Surgeon of Backergunge.
Ditto of Balasore.
Ditto of Bankoora.
Ditto of Beerbhoom.
Ditto of Gya.
Ditto of Bhagulpur.
Ditto of Bhullooah.
Ditto of Bogra.
Ditto of Burdwan.
Ditto of Chittagong.
Ditto of Chittagong Hill Tracts.
Ditto of Chumparun.
Ditto of Cuttack.
Ditto of Dacca.
Ditto of Darjeeling.
Ditto of Dinagepore
Ditto of Doomka (Sonthal Pergunnahs).
Ditto of Furreedpore.
Ditto of Goalundo.
Ditto of Hazaribagh.
Ditto of Hooghly.
Ditto of Howrah.
Ditto of Jessore.
Ditto of Julpigoree.
Ditto of Lohardugga.
Ditto of Maldah.
Ditto of Manbhoom.
Ditto of Midnapore.
Ditto of Monghyr.
Ditto of Moorshedabad.
Ditto of Mymensingh.

Civil Surgeon of Nuddea.
Ditto of Patna.
Ditto of Pooree.
Ditto of Pubna.
Ditto of Purneah.
Ditto of Rajshahye.
Ditto of Rungpore.
Ditto of Sarun.
Ditto of Serampore.
Ditto of Shahabad.
Ditto of Singbhoom.
Ditto of Tipperah.
Ditto of Tirhoot (Mozufferpore).
Ditto of 24-Pergunnahs.
Ditto of Durbhunga (East Tirhoot).
Ditto of Buxar.

Superintendent-General of Vaccination at the Presidency.
Ditto ditto ditto, Metropolitan Circle.
Ditto ditto ditto, Darjeeling ditto.
Ditto ditto ditto, Ranchi ditto.
Ditto ditto ditto, Eastern Bengal Districts.
Ditto ditto ditto, Sonthal Pergunnahs.
Ditto ditto ditto, Behar Circles.
Ditto ditto ditto, Orissa ditto.

Superintendent of Lunatic Asylum, Bhowanipore.
Ditto ditto, Dullunda.
Ditto ditto, Dacca.
Ditto ditto, Berhampore.
Ditto ditto, Moydapore.
Ditto ditto, Cuttack.
Ditto ditto, Hazaribagh.
Ditto ditto, Patna.

Principal, Medical College and Hospital, Calcutta.
Superintendent, Campbell Medical School and Hospital, Sealdah.
Ditto, Patna Medical School, Bankipore.
Ditto, Dacca Medical School, Dacca.
Ditto, Cuttack Medical School, Cuttack.
Surgeon-Superintendent, General Hospital, Calcutta.
Marine Surgeon, Calcutta.

II.

List of Officers under the Government of Bengal who will submit their indents for Stationery direct to the Superintendent of Stationery.

Accountant-General, Bengal.
Senior Chaplain, St. John's Church.
Senior Chaplain, St. Andrew's Church.
Chairman to Committee of Central Economic Museum.
Chemical Examiner to Government.
Clerk of the Court of Small Causes, Calcutta.
Examiner of Public Works Accounts.
Inspector-General of Police, Lower Provinces.
Judge of Beerbhoom.
Judge of East Burdwan.
Judge of West Burdwan.
Judge of Chittagong.
Judge of Dinagepore.
Judge of Gya.
Judge of Mymensingh.
Judge of Purneah.
Judge of Rungpore.
Judge of Sarun.
Judge of Shahabad.
Judge of Tipperah.
Legal Remembrancer.
Meteorological Reporter to Government of Bengal.
Protector of Emigrants and Superintendent of Emigration, Calcutta.
Sanitary Commissioner of Bengal.
Private Secretary to Lieutenant-Governor of Bengal.
Secretary to Government of Bengal.
Secretary to Government of Bengal, Legislative Department.
Secretary to the Central Examination Committee.
Superintendent of Botanical Garden, Calcutta.
Librarian, Bengal Library.
Registrar of Diocese, Calcutta.
Judge of Julpigoree and Darjeeling.
Honorary Secretary, Zoological Garden Committee.
Judge of Noakholly.
Judicial Commissioner, Chota Nagpore.

CHAPTER IX.

Wards', Attached and other properties managed by the Officers of the Revenue Department.

SECTION I.—PROPERTIES OF WHICH CHARGE MAY BE TAKEN BY THE COURT OF WARDS.

1. THE Court of Wards' Act IX (B.C.) of 1879, declares that the Board of Revenue shall be the Court of Wards for the territories under the administration of the Lieutenant-Governor of Bengal.

2. Section 7 of the Act gives the Court power to take charge *proprio motu* of all the property of any sole proprietor of an estate within its jurisdiction, and, if he be resident within its jurisdiction, of the person of any such proprietor who is disqualified to manage his own property, as falling under one or other of the four categories given in section 6, viz.:—

(*a*)—Females declared by the Court incompetent to manage their own property;

(*b*)—Persons declared by the Court to be minors;

(*c*)—Persons adjudged by a competent Civil Court to be of unsound mind, and incapable of managing their affairs;

(*d*)—Persons adjudged by a competent Civil Court to be otherwise rendered incapable, by physical defects or infirmities, of managing their own property.

The Court is vested with a similar power to take charge of the property and persons of joint proprietors of any estate, provided that all the joint proprietors of the estate are disqualified under the Act.

3. In order to give the Court jurisdiction under section 7, it is necessary that the disqualified proprietor or joint proprietors should be proprietors of at least one entire revenue-paying estate; but when once the estate of a disqualified proprietor or joint proprietor is taken under the charge of the Court, the jurisdiction of the Court extends over *all* his property, including lands held without payment of revenue, and shares in revenue-paying lands, held in common tenancy with other proprietors who are not disqualified. The Court of Wards will therefore take charge of all such property.

4. Nothing in the Act affects any of the provisions of Act XXXIV of 1858, or the jurisdiction, as respects infants, of any High Court of Judicature.

5. Part IV of the Act contains the provisions under which a Collector should act when he has reason to believe that any property should be taken charge of by the Court of Wards under section 7.

6. Section 2 of the Act repeals such sections of Act XXXV of 1858, and of Act XL of 1858, as provided that the Civil Courts might, under certain circumstances, direct the Collector to take charge of an estate; and in lieu of them, section 10 of the Act empowers the Civil Court in any of the following cases to apply to the Court of Wards to take charge of the person and property of minors or disqualified proprietors whose property consists in whole or in part of land or any interest on land;

(*a*)—Whenever the Civil Court thinks it necessary, under section 9 of Act XL of 1858, to make provision for the charge of the person and property of a minor;

(*b*)—Whenever the Civil Court recalls any certificate under section 21 of the said Act;

(*c*)—Whenever a person has been adjudged, under Act XXXV of 1858, to be of unsound mind and incapable of managing his affairs.

On receipt of such application from the Civil Court, it is at the discretion of the Court of Wards to take charge of such person or property, or to refuse to do so.

7. Under clause 2 of section 15 of the Act, the Court of Wards, with the sanction of the Lieutenant-Governor, has delegated to Collectors and Deputy Commissioners of districts the power of receiving from the Civil Courts, for transmission to the Commissioners and to the Board, any such applications referring to the property or person of any minor or disqualified proprietor, who is resident, or any part of whose property is situated, within their respective districts.

8. Immediately on receipt of such an application, the Collector should ascertain by any available means what is the extent and character of the property in question, and its financial position as regards income, debts, &c.; and should submit the application of the Civil Court to the Commissioner of the division with his report.

9. If, on such summary enquiry as the Collector can make, it should appear that there is a fair reasonable probability of the property being managed with success, and extricated from any liabilities to which it may be subject, the Commissioner should recommend to the Board that the Court of Wards accept charge of the property; but if the property is so embarrassed that its extrication within a reasonable time seems hopeless, it will be useless to accept the charge.

10. It is frequently found that the parties interested manœuvre to get a property placed in charge of the Court when heavy litigation is pending, or is required in the interests of the estate, for the sake of obtaining the assistance of the Court of Wards and Legal Remembrancer, in the conduct of such litigation; and in such cases it is often found that there are no available funds from which such litigation can be conducted. Commissioners and Collectors should be careful not to allow the Court of Wards to take charge of such properties in ignorance of the real state of affairs; to give up charge of a property as being hopeless, after once the Court has undertaken the charge of it and interfered in its management, is more difficult and more invidious than to decline in the first instance to undertake its management.

11. Section 11 of the Act in the following terms enables the Court of Wards to retain charge of the persons and properties of proprietors of whom it has held charge under section 7, but over which its jurisdiction under that section has ceased:

"And in case any of the proprietors who have ceased to be subject to the jurisdiction of the Court of Wards so consent, the Court of Wards may retain or resume the charge of the properties of such proprietors, or any part thereof, so long as the property of any of the disqualified proprietors remains in charge of the Court of Wards."

12. In correspondence regarding wards' properties, it should be always distinctly stated under which section of the law the Court holds charge of the property.

SECTION II.—OF THE MANAGEMENT OF PROPERTIES WHICH ARE SITUATED IN MORE THAN ONE DISTRICT OR DIVISION.

(Section 70, Clause (a), Court of Wards' Act, IX (B.C.) of 1879.)

1. The terms 'managing Commissioner' and 'managing Collector,' respectively, mean in these rules the Commissioner and Collector through whom, with respect to any particular lands or estate, or with respect to the person of the ward, the Court will ordinarily exercise all or any powers conferred on it, or who will exercise the powers delegated to Commissioners and Collectors under section 15 of the Court of Wards' Act, 1879, unless otherwise specially stated, and who will exercise the powers conferred on the Commissioner and the Collector by that Act.

2. When the estate or lands of a ward are situated within one district only, the Collector of that district shall be the managing Collector, both as regards the property and person of the ward.

3. When the estate or lands of the ward are situated within more than one district, but in the same division, the Commissioner of such division shall determine which of the Collectors shall be the managing Collector both as regards the person and

property of the ward, provided that with the approval of the Board of Revenue he may appoint each Collector to be the managing Collector as regards the property and lands of the ward situated in his district.

4. If the estate or lands of the ward are situated in different divisions, the Court will appoint one of the Commissioners of such divisions and one of the Collectors in the division of that Commissioner to be the managing Commissioner and managing Collector, both as respects the person and property of the ward; or if it sees fit, the Court may appoint each Commissioner and each Collector within whose jurisdiction any part of the property lies to be the managing Commissioner and managing Collector so far as regards that portion of the property.

5. Provided that the powers of the Collector under section 57 shall be exercised by whatever Collector lawfully passed the order that may have been disobeyed, and the Commissioner who will hear the appeal shall be the Commissioner to whom the Collector passing the order appealed against is ordinarily subordinate.

Section III.—Establishments.

1. All establishments, whether charged to a particular estate or to general fund (section 17 of Act IX (B.C.) of 1879, as amended by section 3 of Act III (B.C.) of 1881), will, so far as regards the scale of remuneration and the number of officers and servants to be entertained, require the sanction of the Board.

2. Commissioners and Collectors may at their discretion entertain ~~such establishments as are necessary~~ in anticipation of sanction such establishments as are necessary, chargeable to a particular estate

3. Appointments to posts on duly sanctioned establishments shall ordinarily be made as follows:—

(*a*)—To posts of which the remuneration, including commission as estimated, is not above Rs. 10 a month, by managers;

above Rs. 10 and not above Rs. 50,* by Collectors;

above Rs. 50* and not above Rs. 200,* by Commissioners;

above Rs. 200, by the Board;†

(*b*)—The Board, Commissioners, and Collectors will respectively appoint to all posts which are immediately attached to their own respective offices, provided that the remuneration is not above the maximum to which they are authorized to appoint under clause (*a*);

* When the officer is under Government and pays a portion of his salary to Government towards his pension and leave allowances, the amounts here given will represent his gross and not his net salary.

† Under Government order No. 2764, dated 25th July 1871, the Board will report the very important appointments for the approval of Government.

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1. All estimates to be charged to a particular will so far as regards the scale of remuneration of the number of officers & servants to be entered require the sanction of the Bd. Estimates charged to the general fund (sec 17 Act I of 1879 as amended by sec 3 of Act III (B C) of 1881 will require the sanction of Government

with the previous sanction of Govt

(*c*)—The Board, Commissioners, and Collectors, respectively, may specially reserve to themselves the appointment to any post to which a subordinate authority is generally authorized to appoint under clause (*a*).

4. No gazetted officers, of whatever rank, are to be appointed managers of estates without the sanction of Government previously obtained. There is no objection, however, to a Collector's making *ad interim* arrangements for the charge of an estate, or to the appointment of Government officers actually on the spot to take charge of such estates pending permanent arrangements.

As a rule, except for very large estates, endeavour should be made to employ men who are not in the Government service, and in any case the selection of gazetted officers must be left to Government, who alone know what officers can be spared. Commissioners will, however, continue to submit as usual to the Board such recommendations as may appear proper in each case. The above restriction to the employment of gazetted officers does not extend to ministerial officers or other officers not gazetted.

5. Every manager of an estate and every guardian of a ward, previous to the receipt of his commission, shall give security for the due performance of his duty, and shall execute an agreement with the Collector for the time being in the forms of appendices A and B, respectively, provided that with the assent of the Board such security may be dispensed with; provided also that no security shall be required from a manager or guardian if he be the testamentary guardian.

6. Agreements or other instruments executed by employés under the Court of Wards for the due discharge of their duties do not come under article 12(*b*), schedule II of the Indian Stamp Act, 1879, which exempts from stamp duty instruments, under this head, executed by officers of Government, or their sureties.

7. The securities of managers must be very carefully tested. No security which is not of readily marketable value should be accepted. In a recent case a joint share in a masonry building held with other members of the manager's family was found to have been accepted. The intrinsic value of the property pledged may have covered the amount of the security, but no outsider would purchase such a property. The securities of all managers should be carefully scrutinised with reference to these remarks.

8. Collectors should also see that proper security is taken by the managers themselves from those of their subordinates who have to deal with money. Theoretically the Court of Wards looks only to the manager, but it is very desirable to see that the manager also takes reasonable care to secure himself.

9. When the manager is an officer drawing a salary of above Rs. 200 a month, who has been appointed by the Board, the Commissioner and the Collector, respectively, may at their discretion and by a general order authorize the manager to appoint to any post on an establishment under his own immediate control, to which the Commissioner and the Collector respectively are authorized to appoint under clause (*a*), rule 3.

10. Every Collector in reporting to the Commissioner a vacancy in a post to which the Commissioner is authorized to appoint, and every Commissioner in reporting to the Board a vacancy in a post to which he is not authorized to appoint, shall ordinarily submit the names of one or more persons whom he considers qualified to fill the post, with the grounds of his opinion. Such nominations will be duly considered with the claims of other candidates.

11. Every officer other than a manager shall, in the case of misconduct, be liable—

(*a*) to a fine not exceeding one month's pay and allowances;

(*b*) to suspension for a period not exceeding six months;

(*c*) to dismissal.

Fine and suspension to the above extent may be inflicted by the Collector, or in the case of an officer who is attached to the office of the Board or the Commissioner, by those authorities respectively; but no officer shall be dismissed by the order of any authority inferior to that by which he was appointed to the post.

12. Commissioners and Collectors, respectively, may, as in rule 9, authorize managers who have been appointed by the Board and who draw above Rs. 200 a month to fine, suspend, or dismiss their employés.

13. Under clause 2 of section 15 of the Act, the Court of Wards, with the sanction of the Lieutenant-Governor, has delegated—

(*a*) to Collectors the power, under section 47 of the Act, to order any past or present manager or guardian, or past or present officer subordinate to a manager or guardian, to deliver up his accounts or any property which may be in his possession within such time as may be fixed by them;

(*b*) to Commissioners the power, under section 58 of Act IX (B.C.) of 1879 as amended by section 8, Act III (B.C.) of 1881 to punish any person who refuses to comply with an order made under section 47 with simple imprisonment and attachment of his property, until the order is complied with.

14. Managers who were previously in the service of Government will draw the same travelling allowance as they would have

10A. Under chapter III, 8(*b*) of the Civil Pension Code, the contribution to pension and absentee allowances does not cover pay drawn while an officer is on privilege leave. Such leave therefore earned by any Government officer, while in the service of the Court of Wards, will not be granted, unless full provision has been made beforehand, from the funds of the estate in which he is or was employed, for the payment of his salary for the period of such leave either in whole or in part, as the rule of proportion applicable to such cases may indicate. In submitting applications for such leave, Collectors should certify that this condition is fulfilled. 2-6-83.

Managers are entitled to draw travelling allowance on the following scale, provided that this rule shall not effect managers appointed before the 1st June 1883, who, under special sanction of the Board of Revenue, have been granted allowances at a higher rate.

(*a*). A manager, whose pay exceeds Rs. 500* a month, is entitled to the allowances of an officer of the 1st class mentioned in clause 4 (*a*), Chapter II, page 3 of the Civil Travelling Allowance Code.

* When the officer is under Government and pays a portion of his salary to Government towards his pension and leave allowances, the amounts here given will represent *his net, and not his gross, salary.*

(*b*). A manager, whose pay exceeds Rs. 100,* but does not exceed Rs. 500 a month, is entitled to the allowances of an officer of the 2nd class mentioned in clause 4 (*b*), Chapter II, page 4 of the Civil Travelling Allowance Code.

(*c*). A manager, whose pay does not exceed Rs. 100* a month, is entitled to the allowances of an officer of the 3rd class mentioned in clause 4 (*c*), Chapter II, page 4 of the Civil Travelling Allowance Code.

The allowances must be within the limits of the scheme of management referred to in rule 3, section V. 2-5-83.

"

been entitled to in their regular appointments under Government, unless a special rate is granted at the time of their appointment under the Court of Wards. Other managers will draw such travelling allowance as may be specially sanctioned by the Commissioner, but such allowance must be within the limits of the scheme of management referred to in rule 3, section V.

15. In order to secure uniformity in the payment of travelling and halting allowance to officers, clerks, and others employed by managers, the allowances should in future be granted on the scale laid down in rules 11 and 13, section VIII, chapter II, volume I, Board's rules. In cases where the salary of the officers is too small, and the allowance in consequence is inadequate, the rate should be calculated on the scale of Rs. 20 per mensem, care being taken that officers on small salaries are not unnecessarily deputed. As an alternative measure, actual conveyance charges and subsistence allowance, according to circumstances, may be granted in lieu of the allowances laid down above, on a certificate signed by the manager being produced in support of such charges.

16. Under section 17 of Act IX (B.C.) of 1879 as amended by Act III (B.C.) of 1881, employés in Government offices whose duties have been confined solely to wards' and attached estates will be admitted to gratuities and pensions according to the rules which apply to Government employés generally.

17. The charge will be met from the general rate (*see* section IV) which is to be so adjusted each year as to cover all gratuities and pensions chargeable upon the fund in the coming year.

18. Recommendations for gratuities and pensions should be made to the Board.

Section IV.—Rates leviable on Wards' or other Properties managed by the Revenue Authorities.

1. To meet the cost of postage, stationery, furniture, and the pay, travelling allowances, pensions, and gratuities of the establishments employed in Government offices, which are chargeable each year, a contract rate is levied upon the current demand of rent (excluding cesses and interest on rent), of every estate the property of a private individual which is under the charge of the Court of Wards. or which is attached, or managed directly by the Collector under any law or orders, except estates managed direct on account of the recusancy of the proprietors and estates of which the Collector is appointed a Receiver by the Civil Court under section 504 of the Civil Procedure Code, Act X of 1877. The rate is not payable on the malikana of estates, whether under the Court of Wards or otherwise, which are managed direct on account of the recusancy of the proprietors.

2. If any such estate is under the Collector's management for a portion of the year only, the rate must be levied only upon the demand which is due during the Collector's management.

3. The rate (which is to be so adjusted* by the Board of Revenue, as to cover the disbursements and leave only a small margin) is to be graduated as follows :—

* Government order No. 1291, dated 25th May 1880

From estates of which the rent-roll does not exceed Rs. 1,000; ten rates.

From estates of which the rent-roll exceeds Rs. 1,000 and does not exceed Rs. 5,000; upon Rs. 1,000, ten rates, and upon the remainder, four rates.

From estates of which the rent-roll exceeds Rs. 5,000, but does not exceed Rs. 20,000; upon Rs. 5,000, as above, and upon the remainder, two rates.

Upon estates of which the rent-roll exceeds Rs. 20,000; upon Rs. 20,000, as above, and upon the rest, a single rate.

4. For the present, and until further orders, the single rate is to be seven annas in every hundred rupees.

5. The rate thus levied is to be credited in the cash account of each district in a lump sum, before the close of each year, as the rate for the general management of wards' and attached estates. The receipts of the rate are shewn in the accounts under a separate head of the provincial revenues. The expenditure is similarly shewn as provincial disbursements.

6. Whenever a property consists of mehals in more than one district, the management of which is carried on by the Collector of the district in which the lands are situated, the rate must be levied separately by each Collector for the portion of the estate situated in his district; and the sum thus levied must be shown under the appropriate heading in the prescribed return No. XXXI made to the managing Collector.

7. In the explanation sheet attached to the Return No. XXXI a statement will be given according to a prescribed form, showing the annual payments by each estate in each district on account of the rate.

8. "An annual return in the form No. XXXII, page 300, volume I, Board's rules, will be submitted by each Collector in duplicate, shewing the receipts and disbursements of the general management rate and the receipts of the rate for defraying part of the expense of treasury establishments." 2-2-86.

13 Separate contingent and establishment bills will be prepared for all charges against the rate. Collectors' and Commissioners' abstract contingent bills will be drawn in A. G. B. forms No. 192 (new) and No. 195 (new) respectively. Monthly detailed bills of Collectors' contingencies will be prepared in A. G. B. form No. 193 (new), and will be submitted to the Commissioner for countersignature and transmission to the Accountant-General. Collectors' and Commissioners' establishment bills will be drawn in A. G. B. form No. 188 (new). As these bills are received direct in the Accountant-General's office from the treasury where they are encashed, they are not required to be sent again to that office in any other form.—2-8-83.

The Commissioner's return will also be due in the Board's office on the 15th May.

9. The rate is intended to provide only for average and usual establishments. If, under any special circumstances, it is necessary to employ, in a Government office, an extraordinary establishment for the management of any estate, such an establishment may with the special sanction of the Board be retained, and the cost charged directly to the estate.

10. All correspondence on account of estates from which the rate is levied must be paid for by service labels. Supplies of service labels are to be purchased by each officer in sufficient quantities at one time to last for about three months, and charged for in the contingent bill described in rule 13. No separate account is to be kept of the labels used for each estate. Commissioners and Collectors must make arrangements for the careful custody and honest use of the labels.

11. Covers stamped with service labels should be superscribed "On Her Majesty's Service" under the full signature and official designation of the Government official who sends the cover, or of the head clerk, or of other responsible officer to whom the duty of despatching is confided.

12. Supplies of stationery can be obtained from the office of the Superintendent of Stationery at a charge of 10 per cent. above the cost of the articles required. Commissioners and Collectors should submit to that officer a separate indent on account of the stationery required in the wards' department of their offices and the same procedure will be followed in the wards' department of the Board's office.

It will then remain with the Superintendent of Stationery to communicate to the Accountant-General, Bengal, the charges incurred on account of each officer, and the Accountant-General will include those charges in the annual statement sent by him to the Board for adjustment against the rate.

13. Separate establishment and contingent bills must be submitted on account of all charges against the rate. Collectors' and Commissioners' establishment bills and Commissioners' contingent bills will be sent to the Accountant-General, Bengal, direct, and Collectors' contingent bills will be forwarded to Commissioners, for countersignature and submission to the Accountant-General. These bills will be drawn out in the printed form obtainable from the Superintendent of Stationery.

14. Collectors and Commissioners must be very careful in seeing that charges not debitable to the rate are excluded from contingent bills submitted for their countersignature. The charges included in establishment bills will be audited in the office of the Accountant-General with reference to the detailed scale of establishments sanctioned by the Board.

15. Applications for establishments or increases to establishments chargeable to the rate must be made in the form given in rule 4, section X, chapter II, volume I, Board's rules. If the application is made by a Collector, he must submit it through the Commissioner, giving at the same time an estimate of the receipts of the rate, during the year, from each estate in the district. If the application is for an increase to a Commissioner's establishment, it must be accompanied by a similar estimate of the receipts of the rate in the division, and by a statement of the charges already sanctioned in the division against it. At the same time a statement of work, as required by rule 5, section X, chapter II, should be submitted. ~~The orders of the Board, sanctioning the application, will be communicated to the Accountant-General, Bengal.~~

16. It must, however, be clearly understood that the amount of the rate that is raised in any given division or district has no absolute connection with the scale of the local establishments, and will never be admitted as an argument for an increase to the local establishments, unless it can be shown that such increase is otherwise necessary. The income of, and expenditure from, the rate are adjusted for the whole province,—not by divisions or by districts.

17. On application the Board will be prepared to sanction fixed permanent advances from the rate to meet contingent expenses in Collectors' and Commissioners' offices.

18. To defray part of the expense of treasury establishments an additional rate of four annas per cent. on the current demand of ~~rent (excluding cesses and interest on rent)~~ of each class of estate mentioned in rule 1, is levied. The proceeds of this rate are at the absolute disposal of the Government and will be credited with the receipts of the rate for the general management of wards' and attached estates referred to in rule 5, but Collectors should pay it into the treasury under the separate designation of "four annas rate," and thus keep a note of the sums levied under the two different rates so as to be able to report the amount, if it is necessary to trace out the receipts under each rate. The rules 2, 6 and 7 apply to this rate.

Government order No. 844T, dated 10th November 1879.

Section V.—Reports to be submitted.

(*Section* 70, *Clause* (*b*), *Court of Wards' Act IX (B.C.) of* 1879.)

1. When an estate is brought under the charge of the Court of Wards, the Collector shall, as soon after such order has been passed as conveniently may be, submit to the Commissioner a report containing all information requisite to explain how he proposes to manage the immovable and movable property, to provide for the maintenance of the ward and his family and for

In order that a check may be exercised over the four annas rate which is levied for Wards & other Estates under Rule 18 Sec IV. Chap. IX. page 270 Vol II of the Board Rules, the form of return No XXXII prescribed by Cir. Order No. 3 of Oct /80, has been revised. The revised form can be obtained on indent from the Supdt. of Stationery & should be used by all District Officers from the current year.

their education, the establishments that should be entertained, the debts due to and by the ward's property and the measures suggested for their liquidation. The report should be accompained by a scheme of estimated assets and expenditure as required by rule 3. This report shall be forwarded by the Commissioner with his recommendations for the orders of the Board of Revenue.

2. Commissioners should discourage the practice which sometimes prevails of submitting these reports piecemeal: it is much more convenient to have a single comprehensive report which can be referred to subsequently for information and guidance. Generally the report may be submitted complete in all respects except as to the liabilities and financial position of the estate, which it takes some time to ascertain.

3. With the report which the Collector is required by rule 1, to submit as soon as possible after an estate is taken under the charge of the Court, he shall submit a scheme showing the estimated available annual assets of the estate, and the details of the proposed regular expenditure.

4. The scheme should be arranged as far as possible in accordance with the heads of expenditure as shown in the account (table VI of return No. XXXI), which embrace regularly recurring expenditure, the headings being amplified, sub-divided, and explained as may be necessary.

5. Appendices C, D, E, and F shew the financial position and prospects of a ward's property in a very convenient form, and should be adopted with any such modifications as may be required in each particular case.

6. For every estate in which the collections are in considerable arrear, the manager will submit a monthly report of collections and outstandings in a form, with the following headings:—

1.—Name of estate.

2.—Balance of previous year.

3.—Current demand up to end of the month under report.

4.—Total of columns 2 and 3.

5.—Total collections during the year up to the close of the preceding month.

6.—Total remissions sanctioned during the year up to the end of the preceding month.

7.—Collections during the month of report.

8.—Total of columns 5, 6, and 7.

9.—Balance actually due and not collected at the close of the month of report.

10.—Remarks.

Collectors must satisfy themselves personally that care is being taken to realize the dues of the estates, and to manage them

efficiently. This return may be dispensed with at the Collector's discretion for estates in which collections are regular and not heavily in arrears, the Collector's supervision being exercised by means of the quarterly return No. XXIF, page 299, volume I, Board's rules.

7. The quarterly return No. XXIF should be submitted by the manager to the Collector on or before the 10th of July, October, January, and April.

Both in this return and in the monthly return above mentioned the explanations of arrears which have been outstanding for some time should be directed to shewing what has been done by the manager towards the realization of the arrears *during the period to which the statement refers.*

8. The Collector on receipt of such returns shall forward them to the Commissioner so as to reach him by the 20th of each month as above. These returns will be examined and reviewed in the Commissioner's office, but will not be forwarded to the Board unless especially called for.

9. Commissioners may sanction the remission and writing off the accounts of all arrears of rent or other debts whether covered by decrees or not, which are barred by limitation or are otherwise irrecoverable. A statement of such remissions with a brief explanation should accompany the annual return No. XXXI.

10. On or before the 1st May in each year, or if the time is especially extended by the Commissioner, not later than the 1st June, the manager will submit an annual return for each ward's property in the form No. XXXI, page 300, volume I, Board's rules.

11. This return will, after due examination in the Collector's office, be submitted by that officer to the Commissioner, and, after similar examination and review by the Commissioner, to the Board. It will be due in the Commissioner's office on the 10th June, and in the Board's office on the 1st July.

12. In case a property be under management for only a portion of the year, the manager should in the return exhibit only that portion of the demand, whether of revenue, rent, or cesses, which appertains to the period of management.

13. The return of each ward's property is to be treated by the Commissioner as a separate case, a separate resolution being passed on it. It should be forwarded separately to the Board; all correspondence regarding each ward's property being kept separate.

14. With the return referred to in rule 10, the manager will submit an annual report on the management of each ward's property in the form of a connected narrative.

"It is open to the Commissioner, when in any special case he thinks that an estate is well managed and the arrears are small, to dispense with the quarterly return and substitute its half-yearly submission to him by the Collector on the 20th of April and October." 7-4-88.

10. On or before the 1st May in each year, or if the time is specially extended by the Commissioner, not later than the 1st June, the Manager is to submit to the Collector an annual Return in triplicate for the property of each separate proprietor or body of proprietors in the form No. XXXI which will be prepared in accordance with the prescribed Test Table.

11. The copy of the Return intended for the Collector's office is to show in detail in columns 2 to 23 of table I—the demands, payments or collections, remissions and balances of revenue, rent and cesses for each estate or tenure, and each share in an estate or tenure named under each of the seven classes (A to G) of properties mentioned in column 1. The copies of the Return intended for the Commissioner and the Board are to show the total number of estates or tenures and shares in estates or tenures in the column "Serial number" with one line of figures against each of the totals A to G and the grand total H.

12. The Collector is, after due examination of the return in his office, to record his resolution on it in two parts—Part I will contain his remarks on the details of the return, and will be forwarded to the Manager for his information and guidance,—Part II will comprise his remarks on the copies of the return containing the total figures, and will be forwarded with the return in duplicate to the Commissioner so as to reach his office on the 10th June. The Commissioner in his turn will, after similar examination and review, forward with his and the Collector's remarks one copy of the Return to the Board so as to reach their office on the 1st July.

13. In preparing the Return in triplicate as indicated in Rule 11, the Manager is, when an estate, tenure, &c., is transferred from one class to another, to note the fact in the explanation sheet. He is also, when an estate, tenure, &c., is sold, to show it separately in the class in which it was at the time of sale, and enter against it figures in columns 18, 20 and 22 only. In case the property be under management for a portion of the year, the Manager is in the Return to exhibit only the portions of the demands, payments or collections, remissions and balances of revenue, rent and cesses which appertain to the period of management. 10-2-88.

15. The Collector's report should contain information on the following points. In the first report of any property the information should be given in full; but in subsequent reports it will be sufficient to refer specifically to such paragraphs of the first or any previous report relating to each of the points as are still applicable, and to describe only such changes and other events as have taken place during the year under report.

(*a*)—For each ward's property it should be shown at what date, under what circumstances, and under what provision of law it came under Government care, with the names and ages of the wards.

(*b*)—The situation and area (if possible) of each item of landed property should be stated, and a brief account given of the natural features and products.

(*c*)—The character of the estates and tenures making up the property should be explained, and it should be shown how much is held direct from Government, how much under perpetual leases (as patnis or the like), how much under temporary lease, how much as rent-free holding.

(*d*)—The nature and *personnel* of the managing agency should then be stated, and its efficiency or the reverse noticed.

(*e*)—The general features of the management should be described, and it should be shown what portion of the property is let in perpetual lease, what portion in temporary lease, and what portion is managed khas.

(*f*)—The financial results should, for completeness sake, be briefly summarised, and the position of the property, in regard to liabilities be noticed.

(*g*)—Any improvements in the landed property made by the management should then be noticed. In this connection anything done for the encouragement of education, or in the way of establishing dispensaries, should not be forgotten.

(*h*)—The condition of the tenantry and the relations between landlord and tenant, as illustrated by the management, should then be fully discussed.

(*j*)—Any extension of cultivation, any improvements of agriculture, the introduction of new crops, or change in the proportions of old staples cultivated, should not be overlooked.

(*k*)—Finally, the arrangements made for the support, care, and (in case of minors) the education of the wards, should be stated, and their well-being or otherwise, physical, intellectual, and moral, briefly noticed.

In some cases it may not be possible to give information on some of the heads while other estates may afford materials for additions to the list of topics given above. Such additions will doubtless suggest themselves to Collectors and Commissioners.

16. The Commissioner will review the wards' administration of each district in his division. It will not be enough that he should forward the district reports with a mere covering memorandum. He will review fully in a separate section in his report the personal education and progress of each of the male minors in his division, stating under whose care each ward is placed; the arrangements made for his education; when and by whom his progress and acquirements were last tested and with what result; and how his acquirements stand as compared with the average of boys of his age who are educated at zillah schools.

17. The figures in the district narratives must coincide with those in return No. XXXI. A little care taken in preparing the return will often save repeated references from the Board's office, and confusion in preparing the wards' report for Government.

18. In submitting his report the Commissioner will record his opinion, in the form prescribed by rules 14, 15, and 16, section VI, chapter XIII, volume I, Board's rules, of the qualifications and conduct of managers, and the control exercised by Collectors over the management of estates in the districts of his division.

19. The Collector's report will be due in the Commissioner's office on the 10th June, and the Commissioner's report will be due in the Board's office on the 1st July.

Section VI.—Budget estimates, expenditure, and accounts.

(*Section* 70, *Clause* (*c*), *Court of Wards' Act IX* (*B.C.*) *of* 1879.)

1. The budget estimate of each property for each year will be submitted by the manager to the Collector in triplicate in the form given in appendix G, and will show the estimated expenditure separately under sections 48 and 50 of Act IX (B.C.) of 1879 as amended by sections 5 and 6 of Act III (B.C.) of 1881. It will be due in the Collector's office on the 15th January in each year for the succeeding financial year. The Collector will submit the estimate in duplicate to the Commissioner not later than the 1st February; and the Commissioner will forward one copy to the Board not later than the 1st March. Care should be taken that budget estimates are not delayed beyond the dates mentioned, as under these rules they will become the basis for the sanction of all ordinary expenditure in an estate.

2. The entries of disbursement in the estimate under heads which are covered by the sanctioned scheme mentioned in section V, rule 3, should be supported by a reference to that scheme. The

sanction of the Court of Wards to this scheme will be sufficient authority for the expenditure, year by year, of the fixed amounts shown therein under each head, and for the disbursement of the fluctuating allowances (such as commission, travelling allowance, &c.) at the rates therein mentioned. Any entry in the budget estimate being in excess of the amount sanctioned in the scheme, and any entry of a fluctuating allowance which differs considerably from the amount entered under that head in the estimate of the preceding year, should be briefly explained. The Board will then either give a sanction for the disbursement, or call for such further details as may be required before sanctioning.

3. The headings of disbursement which will ordinarily be covered by the scheme are shown below:—

Headings covered by the scheme.	Headings not covered by the scheme.
VI.—Government Revenue.	IX.—3 Survey, settlement, measurement, and butwarrah expenses;
VII.—Rent to superior landlords.	4 Construction and repairs of cutcherry buildings.
VIII.—Payment of cesses.	5 Special establishments.
IX.—Management of property—	X.—Law expenses.
1 Salary of manager;	2 Legal Remembrancer's fees.
2 Establishment, travelling allowance, and commission of manager;	XIII.—Miscellaneous—
6 Contingencies.	3 Deposits repaid;
X.—Law expenses.	7 Maintenance in efficient condition of buildings belonging to the estate, and other immovable property.
1 Salary of Agent's and Government Pleader's Clerk;	8 Improvement of land and property and benefit of ward.
3 Other expenses.	XV.—Debts paid—
XI.—Maintenance of proprietor—	1 Interest on principal debt;
1 Salary of guardian;	2 Principal debt.
2 Allowances to proprietor and family;	XVI.—Investments.
3 Social ceremonies;	
4 Religious ceremonies;	
5 Doctor's fees and medicines;	
6 Other expenses;	
XII.—Education.	
XIII.—Miscellaneous—	
1 District post assessment;	
2 Municipal taxes;	
4 Schools;	
5 Dispensaries;	
6 Charities, including donations.	
12 Petty expenses not detailed above.	
XIV.—1, ~~2, 3 and 4 Government office establishment, stationery, and postage.~~	
2 Four annas rate to defray part of the expense of treasury establishments.	

One per cent rate for the general management of wards & attached estates

4. Under the heads IX-6, X-3, XI-3, 4, 5 and 6, and XIII-12 it will be well to obtain sanction in the scheme to such fixed sums as may be estimated to cover the ordinary requirements of the year; the expenditure within the fixed sum will thus be left to the discretion of the Commissioner, and each Commissioner should give such instructions as he may think fit for regulating the disbursements on the different contingent items included under these heads, authorising Collectors and managers respectively to incur expenditure on such items as he thinks fit without further previous sanction; and defining and limiting their respective authority in that respect. Should the sum entered under any of these heads in the budget estimate be in excess of the fixed sum sanctioned, the excess should be explained, and will be dealt with under the last sentence of rule 2 above.

5. The sanction for disbursement of expenditure under heads which are not covered by the scheme will be regulated as follows:—

X.—(2.)—Disbursement will be made on the Legal Remembrancer's bill; no further sanction required.

XIII.—(3.)—No previous sanction required.

XV.—(1 and 2.)—No previous sanction required to disbursement item by item.

All other items of expenditure under heads which are not covered by the scheme, but are included in the budget, may, after the budget has been passed by the Board, be incurred under the sanction of the Commissioner.

6. Commissioners are authorized to sanction exceptional items of expenditure not falling within any of the prescribed heads of the budget estimate, provided that the expenditure does not exceed Rs. 200 on any one item; and provided also that the expenditure can be met from general savings in the budget. In all other cases the previous sanction of the Board must be obtained before disbursement.

7. Every manager shall submit, by the 15th of each month, a monthly account current, with vouchers of his receipts and disbursements, to the managing Collector in the form given in appendix H, also monthly abstracts of receipts, disbursements, and cash balances. ~~He shall also submit copy of the entries of the month in his register of permanent advance.~~

8. The Collector, or with the sanction of the Commissioner, any Deputy Collector, shall audit these accounts, and especially satisfy himself—

(*a*)—That the expenditure is properly vouched for, and that it has been incurred under proper sanction, and is free from objection.

6. Commrs. are authorized to sanction exceptional items of expenditure whether they fall or not within any of the prescribed heads of the budget estimate provided that the expenditure does not exceed Rs 200/- on any one item & provided also that the expenditure can be met from general savings in the budget. In all other cases the previous sanction of the Board must be obtained before disbursement

(*b*)—That the opening balance and closing balance are correctly shown and tallies with that shown in the personal ledgers in the treasury (all discrepancies being reconciled before the accounts and abstract are passed).

(*c*)—That more money than is necessary is not left in the hands of the manager.

(*d*)—That the manager has applied the funds in the manner directed in sections 48, 49 and 50 of Act IX (B.C.) of 1879 as amended by sections 5 and 6 of Act III (B.C.) of 1881.

9. The monthly accounts shall show all actual cash transactions, excluding sums sanctioned but not actually expended within the month, and including all sums expended in anticipation of sanction.

10. With the sanction of the Board the Commissioner may assign the duty of auditing the accounts of managers as above to any other person than the Collector or a Deputy Collector.

11. In addition to the ordinary audit by the Collector or other person as above, the Board or the Commissioner may make such special arrangements for the periodical further audit of accounts as may seem requisite.

12. Large sums of money are frequently shown in table VI of return No. XXXI under the head "Suspense Account." This entry has apparently been made in consequence of the particulars not having been known in time to the office preparing the return. To obviate the necessity for resorting to this practice in future, all managers should keep their accounts for March open for a period not exceeding one month. This arrangement will, it is believed, allow mofussil agents ample time to send in all necessary information.

The delay of one month thus authorized will not, however, warrant any further delay in the submission of the accounts beyond that period.

Section VII.—Management of landed property and procedure of managers.

1. When taking charge of properties in behalf of the Court of Wards Collectors must always ascertain with special care the ages and birthdays of the proprietors, and must record and report,

through the Commissioner, for the Board's information, the evidence on which their conclusions have been based.

2. As soon as the Court of Wards takes charge of a share in an undivided joint estate, the Collector should at once take steps to open a separate account for such share, in accordance with section 10 or 11 of Act XI of 1859, or section 70 of Act VII (B.C.) of 1876.

3. If any arrear of revenue be due from an estate of which it is proposed that the Court of Wards shall take charge, a report of the circumstance must be specially made through the Commissioner to the Board of Revenue, before the estate is brought under the Court; and if the estate be the sole property of a minor or two or more minors, having descended to them by the regular course of inheritance, or by virtue of the will of the deceased owner, the report must, with reference to section 24 of Act IX (B.C.) of 1879, state what portion of the arrear has accrued before, and what portion has accrued after, the date on which the minor or minors succeeded to the property.

4. The following circular order of the Board No. 6 of May 1881, regarding the process of recovery of arrears of revenue due from estates of which a joint and undivided share is the property of a minor or other disqualified proprietor under the Court of Wards, is reproduced for general information :—

The Board have observed that there is considerable confusion and uncertainty regarding the process of recovery of arrears of revenue due from estates of which a joint and undivided share is the property of a minor or other disqualified proprietor under the Court of Wards, and that different officers take different views of the law on the subject. The following instructions are accordingly issued, after consultation with the Law Officers of Government, and with the approval of the Lieutenant-Governor.

I. The first portion of section 17, Act XI of 1859, has been repealed by section 2, Act III (B.C.) of 1881, and the exemption from the sale for arrears of revenue, which the law affords to proprietors under the charge of the Court of Wards, is now contained in section 23 of the Court of Wards' Act, 1879, as amended by section 4, Act III (B.C.) of 1881. The subjects to which the exemption extends are properties falling under either of the following categories :—

(1) every estate ;

(2) subject to the provisions of section 14 of Act XI of 1859, every part or share of an estate for which a separate account has been opened under section 10 or 11 of Act XI of 1859, or under section 70 of Act VII (B.C.) of 1876.

These sections, therefore, do not exempt from sale for arrears of revenue, an estate in which a minor or disqualified proprietor under the Court of Wards has a joint undivided share only. It will be observed also, that even to the share for which a separate account has been opened, a limited protection only is given. Such a share is exempt from sale subject to the provisions of section 14 of Act XI of 1859, *i.e.*, if the arrears cannot be otherwise realized, the entire estate may be sold, including the separated share under the charge of the Court.

The interpretation clause of Act VII (B.C.) of 1868, which applies to Act XI of 1859,* defines an estate to be "any land or share in land subject to the payment to Government of an annual sum in respect of which the name of a proprietor is entered on the register, known as the general register of all revenue-paying estates." A joint undivided share is not "a share in land subject to the payment to Government of an annual sum," &c., and an estate in which the Court of Wards manages only a joint undivided share is not, therefore, an estate under the management of the Court. It follows that such a share, or an estate which contains such a share, does not come under the protection afforded by clause 1, section 23, Act IX (B.C.) of 1879, as amended by section 4, Act III (B.C.) of 1881.

*The first part of section 17, Act XI of 1859, has been replaced by clause 1, section 23, Act IX (B.C.) of 1879, as amended by Act III (B.C.) of 1881.

II. There is no other law under which wards' estates are protected from sale for arrears of revenue, and consequently no estate in which a minor or other disqualified proprietor under the Court of Wards holds a joint and undivided share is exempted from sale.

III. It will be observed that section 23 of Act IX (B.C.) of 1879, as amended, exempts from sale even the protected estates, shares, and parts of estates only "for arrears of Government revenue which have accrued whilst such estate, share or part has been under charge of the Court."

If such arrears of revenue accrue on such an estate, share or part which is not exempted from sale, the proper course will be for the Collector to advertise the estate, share or part, for sale in the usual way. But he should allow every facility to the manager on behalf of the Court of Wards to pay up the whole arrear that has fallen due. The manager on payment of the whole arrear will, of course, be entitled to bring a contribution suit against the co-sharers of the minor or other disqualified proprietor for the amount of arrear of revenue with costs that he has paid on their account.

IV. The Collector will in no case attempt to enforce recovery of the arrear from the co-sharer by the certificate procedure. The certificate procedure should only be used to enforce payment of a balance not covered by sale.

V. The Board take this opportunity of again drawing the attention of all Collectors and managers of estates to the importance of opening separate accounts under the provisions of Act XI of 1859, or of section 70, Act VII (B.C.) of 1876, for all shares held by the Court of Wards, and thus obtaining the protection which the law affords to separated shares. If separation is opposed by the other proprietors it will be a matter for consideration whether it will not be better to let the ward's share go to sale than to continue to hold it unprotected. But this course should not be adopted without the approval of the Board, previously obtained.

5. Collectors and managers are warned of the heavy responsibility which the exemption from sale (under clause 1, section 23 of Act IX (B.C.) of 1879 as amended by section 4, Act III (B.C.) of 1881) imposes on them in respect of any arrears of revenue which they allow to accrue while the estate is under the charge of the Court by applying the proceeds of the property to any purposes other than those specified in class I of section 48 of Act IX (B.C.) of 1879 as amended by section 5 of Act III (B.C.) of 1881 before paying the instalments of Government revenue, and of all cesses and other public demands due from the property. If, any estate, share, or part is sold for any cause, other than for an arrear of revenue, by order of the Court of Wards, or of a competent court, the arrear of revenue due from such estate, share, or part, must first be

deducted from the proceeds of the sale as required by section 23 of the Act.

6. Under clause 2 of section 23 of the Act, the Collector may attach any estate, share or part from which an arrear of revenue is due at the time such estate, &c. ceases to be under the management of the Court of Wards, and may manage it as he thinks fit until the arrear of revenue due at the date of attachment or which may fall due during the period of attachment, is recovered.

7. Under section 23 A, introduced in Act IX (B.C.) of 1879 by section 4 of Act III (B.C) of 1881, any estate, share, or part of an estate on which an arrear of revenue has accrued while under the charge of the Court may at any time be sold if the Court has certified in writing that the interests of the ward requires that such estate, share or part be so sold, and has stated in such writing the reasons upon which it has arrived at such conclusion.

8. It will be observed that the exemption in section 23 of the Act extends only to sale during the period of management. The law does not prohibit the realization by sale, after release of the estate, of arrears which have accrued before the date on which the disqualified proprietor or proprietors succeeded to it; nor, in the case of an estate, being the property of any disqualified proprietor other than a minor, before the date on which it was brought under the management of the Court.

9. Under section 58A introduced in Act IX (B.C.) of 1879 by section 9 of Act III (B.C.) of 1881, a farmer of the landed property of a ward is bound under a penalty to furnish accounts, &c., upon a notice served upon him to that effect at any time during the currency or within six months after the expiry of his lease.

10. Recent orders of Government direct the discouragement, as far as possible, of the farming of wards' as well as Government estates, and no such farm should be given without the previous sanction of the Board. The only circumstances under which a proposal to give a usufructuary mortgage, or the grant of a farm on payment of a bonus in connection with a ward's estate, can be entertained are when care has been taken to see that the interests of the ryots are completely protected, and that the mortgagee in possession, or farmer, is either bound down to collect only according to the jamabandi settled by the Collector or is debarred from enhancing rents save under conditions and circumstances to be determined beforehand. Looking, however, to the difficulties which must beset a settlement of this kind, local officers must bear in mind that it can be taken advantage of only in very exceptional cases. The policy should be to encourage direct management whenever possible, and under no circumstances should farms or zar-i-peshgi leases be given to enable the farmer or mortgagee to force against the wishes of the tenantry

the cultivation of indigo or any other crop through the influence he will obtain as farmer or mortgagee.

11. By Section 48 of the Court of Wards' Act, 1879, as amended by Section 5 of Act III (B.C.) of 1881, the moneys received by the managers of wards' estates may, after defraying the charges for the support of the ward, for management, for Government revenue, for rent, for debts, and other necessary expenses therein specified, be expended—

"on the improvement of the land and property of the ward, and the benefit of the ward and his property generally.

"Provided that the amount expended for such improvement and benefit in any one year shall not exceed ten per centum of the surplus which the accounts of the previous year may show to have been available after paying or making provision for the payment of all expenses incurred up to the end of such previous year, unless, in the opinion of the Court and of the Lieutenant-Governor, it is desirable, for the protection or in the interests of the ward or his property, to expend an amount exceeding such percentage."

12. Section 49 of the Act provides special rules for the disposal of the surplus proceeds of the estate of an adult female ward, or a major whose property remains under the charge of the Court with his own consent.

13. In deciding upon any improvements to be undertaken, the manager must act under the special direction of the Court of Wards in each case.

14. It must be distinctly understood that wards' estates are not to be made fields for experiments, nor is their surplus income to be applied to any purposes of which the results are uncertain. Managers, therefore, should not make use of their position to carry on merely experimental farming, but should act as an enlightened and prudent landowner would act in respect to his own property by utilizing the results of science and adopting any well-tested and clearly demonstrated improvement, either by works for adding to the permanent value of the estate, or by the adoption of improved methods of farming. When, therefore, any improvement in the method of cultivating or preparing any staple crop, or of rearing cattle, or in the construction of implements, has been proved to be successful, it may without objection be introduced to the people and popularized by means of its adoption on wards' estates, but it would obviously be unjustifiable to impose upon such estates the cost and risk of introducing agricultural improvements into the country. As a rule, no experiments should be attempted the success of which may not reasonably be expected. At the same time the Court of Wards will be careful to see that the surplus proceeds of wards' estates are not unnecessarily hoarded in any case in which (subject to the conditions above described) they can be more usefully employed in the improvement and development of the resources of the estate.

15. Any such surplus which is not required for improvements may, under section 50 of Act IX (B.C.) of 1879, either be applied to the purchase of landed property, or be invested in Government or other approved and guaranteed securities. In deciding how to dispose of any such surplus, the Court of Wards will be guided by no hard-and-fast rule. If an estate is already unwieldy, or if, for other reasons, investment in land is thought undesirable, the surplus profits should be invested in Government securities. If, on the other hand, an estate is not over large, it will often be permanently improved by buying in *patni* tenures settled at an unduly low rent, by buying out intercalated holdings of outsiders, or by securing neighbouring villages to get a better boundary line. Frequently, moreover, the purchase of fresh estates would be advantageous as improving the ward's social position and status. On this point the reasonable wishes of the family may be taken into account. If, however, no good investment in land offers, the cash balance must be invested in securities. In all cases it is desirable to leave a ward, on his attaining majority, a sufficiently large cash balance to relieve him of any temptation to press hardly upon his ryots or change the Court's system of management, and to enable him to meet, as other landlords do, untoward calamities of season and other exceptional demands, without being driven to borrow money, or to sell any part of his estate.

16. Investments in Government securities on account of wards' or trust estates are invariably to be made through the agency of the Comptroller-General, who will correspond and be in account with the Accountant-General, Bengal, only, who, in his return, will correspond and be in account with Collectors or other officers in charge of wards' or trust estates depositing securities with him. The securities will stand in the name of the Comptroller-General and will be kept in his custody. A commission of one-eighth per cent., in addition to any actual outlay on brokerage, will be charged by him to the estates concerned for the purchase and sale of securities, and a commission of one quarter per cent. for drawing and remitting the interest on any securities, these commissions being deducted from the payments next due to the estates concerned. The Comptroller-General will convert the securities into stock or book debts, and will, as soon as possible after the 1st of each successive January, publish in one abstract the amount of stock, on whatever account, then held by him. A separate account for the wards' and trust estates shown in the abstract will be prepared by the Accountant-General, Bengal, and published in the *Calcutta Gazette*.

17. In accordance with an opinion given by the Advocate-General, the Board direct that, whenever it may be deemed necessary to sell Government securities, the property of an estate under the charge of the Court of Wards, for the purpose of liquidating debts incurred by the ward's ancestors, a

Provincial, Municipal, and Railway debentures belonging to wards' or trust estates are to be forwarded to the Accountant-General. Provincial debentures will be endorsed and passed on to the Comptroller-General. Municipal and Railway debentures will remain in the custody of the Accountant-General, who will himself draw the interest, and forward it (less commission) to the Collectors or other officers in charge of wards' or trust estates depositing debentures with him. 2-2-88.

† "But payments of rent and cesses due to superior landlords may be made in cash if the landlord objects to receive a cheque." 1-3-87.

certificate of administration under Act XXVII of 1860 shall be taken out by the Court of Wards, the necessary expenses being debited to the funds of the estate.

18. All conveyances relating to the sale of any property belonging to an estate managed by the Court of Wards should be executed by the manager: such documents should contain a recital that the sale is by direction of the Court of Wards and in evidence of this the Collector should also sign.

19. It is desirable that, as far as possible, all receipts and disbursements on account of wards' estates be made through the Government treasury, especially in districts where there are general managers or special managers with their head-quarters at the sudder station or at a sub-division. Patnidars, ijaradars, and all tenants paying considerable rents on wards' estates should be required to make their payments direct into the Government treasury if they can conveniently do so. It must be borne in mind, however, that it will always be optional with persons having payments to make to the managers of wards' estates to make such payments to the manager. Money so tendered cannot be refused. All tehsildars and gomashtas, who now make remittances to managers at the sudder station, or a sub-division, shall in future remit to the Government treasury direct.

20. Such payments should be made with chalans in triplicate. One copy of the chalan will be returned by the treasurer to the payer by way of receipt; one will be filed in the treasury and the last will be sent to the manager's office with a daily advice list of all payments and disbursements made on account of each estate. A personal ledger for each estate will be opened in the Account Department of the treasury, in which all receipts and disbursements on account of the property will be shown.

21. A notice should be posted up at the treasury, and should be made widely known, that the treasurer not being a ward's officer, his receipt is only valid as regards the amount received, and not as regards any detail which may be entered in the chalan; but if the payer first gets it initialed in the manager's office, it is valid both as regards amount and details. In this way any tenant who doubts whether his previous payments have been duly credited can bring matters to an issue by paying into the treasury on an initialed chalan.

22. To meet ordinary and contingent charges a permanent advance will be sanctioned by the Commissioner for each estate. The Commissioner will settle in each case the character of the charges to be met from the permanent advance, and the amount of the advance which is required for the estate.

23. When the manager's head-quarters are at the sudder station, or at a sub-division, disbursements on all other accounts will be made from the treasury by cheques signed by the manager.

Vouchers and orders to pay must be carefully endorsed as cancelled as soon as the cheque discharging them is filled up, and before it is signed.

24. At the close of each month the manager will give the treasury officer a consolidated receipt for all payments made by him during the month on cheques, which the treasury officer will then surrender to the manager cancelled.

25. On the 31st March of each year the manager will certify the amount of his cash balance, detailing his outstanding cheques, in order to explain any difference between the balance shown by his cash-book and that admitted by the treasury officer. The treasury officer will certify to the allotted balance in hand.

26. The manager will keep in his office a register of all sums spent from his permanent advance, and will submit a copy of this to the Collector for audit monthly, supported by vouchers, as directed in rule 7, section VI.

29A. Under section 258 of the Civil Procedure Code a decree-holder is bound to certify to the Court all payments made out of Court, and all adjustments, in whole or in part, in satisfaction of the decree, and as a certificate under Act VII (B. C.) of 1880 may, under section 19 of that Act, be enforced and executed in the same way as a decree for money is enforced and executed under the Civil Procedure Code, the Manager of a Court of Wards' estate, when any payment is made to him of any money payable under a certificate, or when any adjustment of any amount due under such certificate has been made with his consent, should report the fact to the Collector as provided in section 258 of the Civil Procedure Code. It is not sufficient for the Manager to pay the amount into the treasury, for the Collector, as a Court, is not bound to take cognizance of such payment.

29B. The Manager's report to the Collector should bear a stamp of one anna, if the amount covered by the certificate is less than fifty rupees, (Art, 1 (*a*), Schedule II, Act VII of 1870), and eight annas in any other case, (Art. 1 (*b*), *idem*). 9-6-83.

resort to coercive measures.

31. The rules 19 to 27 are only strictly applicable when the manager's office is at the sudder station, or at the head-quarters of a sub-division, and Commissioners are authorized to exempt all

The object of the extension of the certificate procedure to wards estates is to facilitate collections & to do this dispensing with every step between the filing of the plaint & the making the decree but it is not intended that certificates should be filed in any cases in which suits would not have been instituted under the former procedure. It rests with Collectors to exercise due care & discretion in making of certificates so as to leave no room for any misapprehension of the practice

JANUARY 1883.

Hon'ble H. L. Dampier, c.i.e.

No. 6.

In continuation of Circular order No. 1 of October 1882, district officers are informed that the Resolution of the Government of India, No. 3454, dated the 2nd September 1882, prescribing a form of security bond to be taken from treasurers and other persons in the service of Government, is not intended to have retrospective effect. No change need therefore be made in the form of security already taken from such officers.

No. 7.

The following rules 1 and 2 should be inserted as clauses 9A and 9B in section V, chapter V, page 98, volume II of the Board's Rules, and also as clauses 33A and 33B in section VII, chapter IX, page 285, volume II of the same rules. The necessary additions should also be made in the Settlement and Wards Manuals.

1. The following instructions are isued with the approval of Government for the guidance of all officers employed in re-settlements:—

I.—Without the special permission of the Government, the rent of any one ryot, or of the holders of any one ryoti holding, during any one year of the currency of a settlement, shall not be raised above the sum which would be double of the rent previously paid on account of the holding. The most obvious reason for seeking for such permission would be that it can be clearly shown by comparison of the results of of present measurements with the records of a

previous settlement or other papers, that the area of lands actually held by the ryot is more than double the area which he held when his rent was last adjusted.

II.—Nor shall the revenue or rent demandable from a ryot, or from the holders of any one holding as above, in any one year in any case, exceed the revenue or rent payable by such ryot in the preceding year by more than 20 per cent., so that when the total enhancement made at the settlement amounts to 100 per cent. on the rent previously paid, the maximum rent will in no case be demanded in less than five years.

III.—In ordinary cases, the period of progressive rise to a rent which is double the rent previously paid, should extend to ten years.

IV.—In all settlement proceedings reported for the confirmation of superior authority, it shall be certified that the provisions contained in this circular have been adhered to in preparing the jummabundis of revised rent payable under the new settlement.

333 B 2. The following extract from a letter from the Board to a Commissioner, regarding the accrual of occupancy rights to ryots, is also published for general guidance :—

"The district officer notes in the margin :—'The ryots do not understand the right of occupancy used in its legal sense.' You have not noticed this important question. I am to remind you that it is no longer open to the manager or local officers to discuss the policy of 'allowing ryots to acquire a right of occupancy in their holdings.' The policy has been fully adopted, both by the Legislature and by the executive Government, that it is good that ryots should have the right of occupancy. If, as the district officer says, the ryots of this estate 'do not understand the right of occupancy used in its legal sense,' the sooner he causes it to be explained to them the better. The Board expect that the officers engaged in the present settlement proceedings will take the opportunity to dispel this ignorance of legal rights, and they desire that you will take care that no misunderstanding on this subject is allowed to exist among the managers of estates in your division. It should be made a distinct instruction to them that there is to be no attempt to discourage the growth of legal occupancy rights, and that where they have accrued, they must be fully recognized in all zemindari papers of the estate."

large estates with managers whose status is equal to that of a Deputy Collector from compliance with them.

32. As soon as possible after a property comes under the charge of the Court of Wards, the manager should look into the existing arrangements with the ryots on each estate. Where it is thought advisable to undertake extensive and systematic operations for re-settlement of the rents, either for the purpose of enhancement or of otherwise adjusting them, a report of what is proposed should be submitted to the Board. Where such re-adjustments are necessary over inconsiderable tracts only, as four or five villages, the Commissioner may order them to be made, and may confirm them when made.

33. Officers of the Court of Wards making such re-adjustments of rent are in precisely the same position as the agent of any private zemindar would be; they cannot exercise any of the powers which are conferred by Regulation VII of 1822, or any other settlement law, on Collectors who are making settlements of the land revenue demand of the State.

34. The following procedure should be adopted in regard to the grant and registration of leases to ryots in wards' estates.

Every ryot who desires it is entitled by law to a pottah; and if a ryot wishes to take a pottah for a term of years his request should always be complied with. Such a pottah must, however, be registered; and even if the ryot is willing to dispense with the security which registration affords, the law does not permit this to be done. Such a pottah should ordinarily be given for a term of 10 years; a kabooliyat should be taken at the same time. Both documents must invariably be registered, and the expense of registration should be equally divided between the estate and the ryot.

It will be found, however, in practice that a ryot does not desire to take a pottah for a term of years; and the settlement officer should be careful not to force pottahs upon unwilling ryots. When a re-settlement of rents is made on a ward's estate, it should be a principal object of the manager or other settling officer to fix such rents as will be generally acceptable to the tenantry, and such as will not only be fair in themselves, but will be felt to be fair by those who are required to pay them. Nothing is gained by an excessive rent-roll, which can only be realized in specially favourable years, and which requires continual recourse to litigation or periodical arrangements for remission.

With this object there should be as litttle interference as possible with existing general rates. Where a general rate is manifestly too low, some small increase may be imposed, but it should seldom or never exceed 10 per cent. But if the general rate is a fair one, it should be maintained, and increased rent

should only be sought for from additional cultivation. A danger to be especially guarded against is that of screwing up the rents of the great body of ryots to the level of the rates which may be paid by a few individuals. Great care should also be taken to see that the ryots are satisfied with the classification of the lands of their respective holdings.

If these principles are followed in making a revision of the rent-roll, the ryots will probably be found willing to accept and sign the jummabundee, and will not care to take pottahs. If they wish for pottahs, they should be told that they can have registered pottahs on the conditions mentioned above, or that they can have unregistered pottahs from year to year. But if they have confidence in the management (a confidence which cannot be obtained unless the manager in person makes himself accessible to the ryots, and shows himself ready to listen to all reasonable complaints), it is believed that they will not ask for written leases.

It is desirable, however, for the security of the estate that each ryot should be required to give a kabooliyat. Such kabooliyats should be for the current year only, as it will then be unnecessary to register them; and, when once given, they need not be annually renewed. A renewed kabooliyat should only be required when some change has been made in the rental, in the area of land under lease, or in the tenant.

Section VIII.—Movable property and live-stock.

With the sanction of the Lieutenant-Governor accorded under section 15 of the Act, and with reference to the latter part of section 18 under which the Court of Wards "may direct the doing of all such other Acts as it may judge to be most for the benefit of the property and the advantage of the ward," the Board have delegated to Commissioners the power to sanction the sale of movable property and live-stock.

Section IX.—Custody of title deeds.

(*Section* 70, *Clause* (*d*), *Court of Wards' Act IX* (*B.C.*) *of* 1879.)

1. All title deeds and other valuables belonging to a ward's estate shall be taken charge of by the Collector and kept in the treasury, unless otherwise ordered by the Commissioner.

Section X.—Procedure in appeals.

(*Section* 70, *Clause* (*e*), *Court of Wards' Act IX* (*B.C.*) of 1879.)

1. Any appeal under section 68 against the order of a Commissioner or Collector shall be accompanied by a copy of the order appealed against, and shall be preferred within one month of the date of the order, excluding therefrom the time taken to procure a copy of the order.

2. Appeals to a Commissioner may be presented to the Collector and appeals to the Board may be presented to the Commissioner.

3. Rules 3, 5, 6, 7, 8, 9, 11, 12, 13, section I, chapter X, volume I, Board's Rules, will apply to appeals under the Court of Wards' Act, 1879.

SECTION XI.—PROCEDURE TO BE OBSERVED WHEN A PROPERTY CEASES TO BE UNDER CHARGE OF THE COURT.

(*Section* 70, *Clause* (*f*), *Court of Wards' Act IX* (*B.C.*) of 1879.)

1. An order of release under section 65 shall be sent by the managing Commissioner to each Commissioner and Collector in charge of any of the immovable property of the ward, and every such Commissioner and Collector shall notify the intended cessation of the charge by a notice put up in his own office and in a conspicuous place in the estate.

2. When the estate is released the Collector shall prepare a list in duplicate of the papers to be delivered and of all movable or immovable property which may be in the custody or charge of the Collector or manager, and such papers and movable property shall be given up to the late ward or his successor with one of the two lists, a receipt being affixed to the other, signed by him or his authorized agent.

3. As soon as convenient after the release of an estate from the custody of the Court of Wards, the Collector shall submit a report with a return in form No. XXXI, showing the results of the management of the property from the time it was assumed charge of till it was released. This report after examination and review should be forwarded by the Commissioner to the Board of Revenue. The late ward or his successor may, on application, obtain a copy of this report and return.

SECTION XII.—EDUCATION OF MINORS:

(*Section* 70, *clause* (*g*), *Court of Wards' Act IX* (*B.C.*) of 1879.)

1. On the property of any male minor being taken under the care of the Court of Wards, the Collector should report at the earliest opportunity to the Commissioner, for the information and approval of the Board, the measures he proposes to adopt for the education of the minor, as required by rule 1, section V.

2. The following extract from Government Order No. 162T dated 9th May 1881 indicates the general policy to be followed for the education of minors under the Court of Wards:—

"As regards the future general policy for the education of minors under the Court of Wards, the Lieutenant-Governor does not think it necessary to lay down any hard-and-fast rule. He is entirely opposed to the wards being educated at their own homes, and considers it essential that they

should be separated from the evil influences of the zenana and zemindari amlah, and be sent to the best school in their own or some neighbouring district. The boys of the Presidency division might perhaps be sent to the Kishnaghur or Berhampore college, those of the Dacca division to the Dacca college, those of the Rajshahye and Cooch Behar division to the Rajshahye college or the Rungpore high school, those of the Orissa division to the Cuttack college, and those of Behar to Bhagulpore, Arrah, or Patna; or, where the zillah school is good, and proper arrangements can be made for the custody of the wards, they might be at first sent to the zillah school. The Board should arrange, in communication with the Director of Public Instruction and Collectors, the course best to follow in each case, looking to the age and present proficiency of each ward. Arrangements might perhaps be made for placing a few wards at each large station under the general charge of an officer of the educational department, private tutors being also allowed where funds are available and a ward's education requires this. The Board will see that in every instance as much care and consideration is given to the arrangements for a ward's education as is given to the efficient and economical management of his property, and that the Collectors take an active interest in the welfare and education of the wards belonging to their district or being educated in their district."

And again in the 16th paragraph of the Government Resolution on the Board's Annual Report for 1880-81, the following passage occurs:—

"The Lieutenant-Governor is not in favour of bringing together three or four wards of different families under one roof unless they belong to families intimately connected, and unless the means of the ward are to some extent equal. He has reason to believe that some District Officers are disposed to adopt this system, but besides being in many cases unpleasant to the families of the wards, it imposes upon poor wards the expense of living up to the standard of their richer companions. No wards of different families should be placed under the same roof and the same guardian without the special sanction of the Board."

3. The age of majority in the case of minors under the Court of Wards having been raised by law from 18 to 21 years, it is incumbent on the Court to see that the additional years are properly utilized in preparing the minor for his future responsibilities, in initiating him into the system of management, and endeavouring to reduce the influence of evil counsellors to a minimum by the time he attains his majority. To secure due attention to this in future, the Board direct that whenever a minor under the Court of Wards attains the age of 18, the Collector under whose superintendence he has been placed shall report to the Commissioner the steps which he proposes to take gradually to teach the ward the business of the estate.

4. No marriage of a ward should be authorized, and no steps or negociations preliminary to marriage be recognized, without the previous sanction and approval of the Court of Wards. And Collectors should intimate to the guardians and relatives of wards that at least three months' notice must be given of their wish to celebrate any marriage, otherwise they will run the risk of the Court refusing to authorize payment of the expenses of the marriage out of the wards' funds. An estimate of the proposed expenditure must be submitted with the notice, for the sanction of the Board.

Section XIII.—Civil Suits.

1. All suits connected with the estates of wards of court, or with other estates, the property of individuals, in charge of the revenue authorities, should be conducted in accordance with the rules issued by the Legal Remembrancer.

2. The Board of Revenue is, under the Court of Wards' Act, 1879, the Court of Wards, but under section 15 of the above Act, the Board have delegated to Commissioners the power of ordering a suit to be brought on behalf of a ward, and of ordering all other things to be done which may be requisite for the proper conduct of any suit in which a ward is concerned. Under the same section Commissioners are also authorized to exercise the powers of the Court of Wards under sections 52 and 53 of the Act, viz. to nominate or substitute any person to be the next friend or guardian for any particular suit, and to sanction payment of costs and damages decided against the ward.

3. Careful attention should be paid to the instructions issued by the Accountant-General regarding the adjustment of charges against wards' and other estates on account of fees for work done in the Legal Remembrancer's office.

4. Special attention is called to rule 19, section I of the series issued by the Legal Remembrancer, in which it is laid down that under the orders of Government a copy of the brief shall be sent by the Commissioner or the Collector to the Board for information:—

(1.) In all cases or classes of cases involving revenue questions, in which the Board may by general orders so direct.

(2.) In all cases of importance in which the Commissioner or Collector may think that the Board, as the chief revenue authority, should be informed of the facts.

Section XIV.—Attached Estates.

1. All rules prescribed for the management of wards' estates should be followed in the management of attached estates by a Collector, as far as they are applicable, and except as otherwise provided in the law, or in the following rules.

2. An attachment is made under section 26, Regulation V of 1812, whenever either the Revenue Authorities, or any of the individuals holding an interest in a joint undivided estate, can satisfy the Courts of Judicature that inconvenience to the public, or injury to private rights, is resulting from disputes subsisting among the proprietors of the estate, but as the words and figures "and sections 26 and 27, Regulation V, 1812" as they stood in section 2, Regulation V of 1827, have been repealed by Act XVI of 1874, Schedule, part VI, estates attached under section 26, Regulation V of 1812, can no longer be placed under the Collector.

3. Landed property attached by orders of the Civil Courts under section 5, Regulation V of 1799, is, by Regulation V of 1827, to be placed under the superintendence of the Collector.

4. Property is attached under section 5, Regulation V of 1799, when no one, of several claimants to the estate of a person dying intestate, can give "the good and sufficient security for his compliance with the judgment that may be passed in the suit," which is requisite before he can be placed in possession of the estate under section 4, and, in all cases, when there may be no person authorized and willing to take charge of the landed property of a person deceased.*

5. Upon receiving a precept from the Civil Court to hold any landed property in attachment under the Regulation above quoted, the Collector shall appoint a person for the due care and management of the estate, under good and adequate security for the faithful discharge of the trust, and shall take an agreement from such person in the form given in appendix I. Any one holding an interest in the estate may appeal to the Commissioner against the order of a District Officer making such an appointment. The precept must state, specifically, the property to be included in the attachment.

6. It is of importance to observe that under the provisions of Regulation V of 1827 it is not open to the Collector to farm property which he holds in attachment under these Regulations, nor to manage it directly: he is restricted, by the law quoted in the preceding clause, to the one mode of management there specified. In accordance, however, with an opinion expressed in 1851 by the Judges of the Sudder Dewanny Adawlat, a manager may, with the consent of the Collector, farm such an estate for such a term as is thought proper, upon condition that the farm be surrendered, at any time, on the attachment ceasing.

7. The duty of a Collector under Regulation V of 1827 is to collect the rents and discharge the public revenue, and provide for the cultivation and future improvement of the estate, and (*vide* section 5, Regulation V of 1799) eventually "to deliver over the estate" to the person held entitled thereto, "with a full and just account of all receipts and disbursements during the period of his administration."

8. A Collector cannot, unless under the special orders of the Civil Court, disburse to any one any part of the surplus proceeds from lands thus managed under his superintendence; surplus proceeds may, with the sanction of the Commissioner, be expended upon the improvement of the estate, but if not so appropriated,

* In such a case, the Collector should probably take measures at once for the assertion of the claim of Government to the estate as an escheat.—(*See* chapter IX, section VII, volume I, Board's Rules.)

must be held simply in deposit, and not invested so as to produce interest or profit.

9. According to sections 503 and 504, Act X of 1877 (the Civil Procedure Code), the Civil Court may, for the interest of those concerned, appoint the Collector to be the receiver of any property which is the subject of a suit or under attachment, if such property be land paying revenue to Government or land of which the revenue has been assigned or redeemed; and place it under his management.

10. Whenever a Collector is so appointed to be receiver the Civil Court will, under section 503 of the Act, define the powers which he shall exercise in that capacity. It should be observed that the Collector is bound to pay the balance due on his account "as the Court directs." The Collector should be careful to obtain precise instructions from the Court, before disbursing any surplus which he may hold. No periodical reports or returns of any such property are required by the Board as the Collector acts as an officer of the Civil Court and not in subordination to the Board.

11. Under the provisions of section 326, Act X of 1877, the Civil Court may, under certain circumstances, stay the sale of any land, or share in land, which is attached in satisfaction of a decree, if the Collector represents to the Court that the public sale thereof is objectionable, and that satisfaction of the decree may be made within a reasonable period by a temporary alienation or management of the land or share; and it may authorize the Collector to provide for such satisfaction in the manner recommended by him. The rules for the guidance of the Collector in the management of such property are to be found in sections 322 to 325 of the Act.

12. Under the orders of Government the Collector is prohibited from making representations to the Civil Court under section 326 of the Act, without the sanction of the Board previously obtained; but should any sale be immediately impending of property in respect of which a Collector considers that a representation under section 326 should be made, he can, at the same time as he applies to the Commissioner for permission to act under section 326, represent to the Civil Court that he has made such an application; and it will be in the discretion of the Court to stay the sale.

13. Under section 172, Act X of 1872, a Magistrate may order the attachment by the Collector of land paying revenue to Government belonging to a person accused of certain crimes, and believed to be absconding or concealing himself for the purpose of avoiding service of a warrant.

14. Property thus under attachment is to be declared at the disposal of Government, if the absent person does not appear

within the time (which is not to be less than thirty days) specified in the proclamation issued, under section 171, Act X of 1872, at the same time as the attachment. But such property is not to be sold until the expiration of six months. It is incumbent upon the Collector to take care that the right of Government to such land is declared on the expiration of the period mentioned in the proclamation; and to obtain an order from the Magistrate for the sale of the property, at the expiration of the six months herein referred to.

15. The law does not restrict the Collector to any particular mode of management during the period that such lands are under attachment and before their sale; ordinarily, however, the provisions of Regulation V of 1827 should be applied.

16. Section 531, Act X of 1872, does not authorize a Magistrate to call upon a Collector to attach or manage lands. Collectors should, therefore, decline to comply with any such requisition made upon them under colour of that section. In cases when estates attached by Magistrates cannot bear the charge for a separate manager or receiver, and the Magistrate considers the direct collection of the rents desirable, he may appoint the Collectorate or sub-divisional nazir to be manager or receiver. As the nazir in this capacity would act directly under the orders of the Magistrate, to whom alone he would be accountable, the security which the nazir has furnished to the Collector will not extend to these duties, and therefore other security should be required of him, when such may be deemed necessary by the Magistrate.

17. Estates under attachment by order of any judicial authority, or managed by a Collector in accordance with such order, cannot be sold for arrears of revenue otherwise than after the preliminary notification prescribed by section 5, Act XI of 1859. To avoid the risk of the provisions of the law referred to being overlooked in the case of estates under judicial attachment which have not been placed under the Collector's management, the High Court have directed by their circular order No. 2 of the 10th January 1871 that all orders, passed by the Civil Courts for the attachment of estates, shall be immediately notified to the Collectors of the districts within which such estates are situated.

Section XV.—Rules under the Chota Nagpore Encumbered Estates' Act, VI of 1876.

1. Under Government order No. 3025 dated 7th December 1878 the following conditions must be fulfilled before any estate can be taken charge of under the provisions of Act VI of 1876—

(1)—The rental must, except in very special cases, exceed Rs. 500 a year;

(2)—The debts must be capable of being cleared off in 25 years;

(3)—The estate must belong to a man of position and influence and of one of the families of the division. It is not intended to protect properties, the owners of which belong to families of comparatively recent origin, and have no claim to protection on the ground of their local influence.

2. In all future applications for the extension of the Act the grounds must be fully and carefully stated. The Lieutenant-Governor is not disposed to extend the Act on any but strong political grounds.

3. In exercise of the powers conferred by section 19 of the Chota Nagpore Encumbered Estates' Act, 1876, the Lieutenant-Governor of Bengal has, with the approval of His Excellency the Governor-General in Council, made the following rules: (*vide* pages 1441 and 1442 of the *Calcutta Gazette* of the 3rd October 1877)—

(i)—Without the special sanction of the Lieutenant-Governor, the Act shall not be put in force unless the person seeking it derives an annual income of Rs. 500 or more from his immovable property, and without the same sanction no immovable property, other than land or permanent interests in land, shall be brought under the provisions of the Act.

(ii)—Every application under section 2 of the Act shall, if made by the holder of immovable property, or by his heir, or guardian, committee, or other legal curator of such holder or heir, be accompanied by a statement of all debts and liabilities due by such holder, together with the names of the creditors, and a specification of the date on which each debt was incurred, and also by a statement showing of what property such holder is possessed, and the income derivable therefrom. These statements may, if the Commissioner deem it necessary, be sent to the Deputy Commissioner of the district or districts in which the immovable property is situated for inquiry into the correctness or otherwise of such statements, and for report as to whether the property is solvent or not. The Commissioner shall refrain from issuing the vesting order under section 2, if it appears to him, on such report or otherwise, that a property is hopelessly insolvent.

(iii)—When a Deputy Commissioner is of opinion that any property should be brought under the provisions of the Act, he shall ascertain, as far as possible, what debts and liabilities are due by the holder of such property, and what immovable property he has in his possession, and the income derivable therefrom; and, after inquiry into the solvency or

otherwise of the holder, he shall submit the whole of the papers to the Commissioner, who shall issue the vesting order or not according as, in his opinion, the property is solvent or not.

(iv)—After the vesting order has been issued, it shall be the duty of the manager to inquire carefully into the solvency of the property, and to make early report on this point to the Commissioner, with a view to the restoration of the property to the owner (under section 12 of the Act as amended by Act XII of 1877) should the property prove to be insolvent.

(v)—Wherever the manager appointed under the Act is not the Deputy Commissioner of the district, the Deputy Commissioner will (subject to such orders consistent with the provisions of the said Act as the Commissioner may from time to time issue), exercise a general control over the management of all the properties in his district.

(vi)—The security to be required from any manager not being a Government servant, and from subordinate officers under this Act, shall be fixed from time to time by the Commissioner of the division, with the approval of the Lieutenant-Governor: provided that no such manager or subordinate officer shall be required to give security for an amount exceeding 25 per cent. of the annual rents and profits of the property on account of which he is employed.

(vii)—To every notice published under section 5 of the Act shall be appended a copy of section 6. The notice shall be published at the district cutcherries, moonsiffs' courts, and thanas within the jurisdiction of which the property is situated, and shall be affixed to the bhandar of all villages contained within the property. Whenever possible, special service of such notice shall be made on every known creditor of the property; but the absence of such special service shall not be a bar to proceedings under the Act.

(viii)—When any property is restored to the holder or his heir, in accordance with section 12 of the Act, notice of the restoration shall be published at the places mentioned in the preceding rule and in the *Calcutta Gazette*.

(ix)—On the publication of the vesting order under section 2 of the Act, the holder of the property, or his legal representative, shall be called upon to deliver to the manager, within fifteen days, all accounts and other papers connected with the management of the property.

(x)—In determining the amount of any principal debt or liability under section 8 of the Act, claims equitably due may be admitted by the manager if acknowledged by the holder of the property or his legal representative, notwithstanding the existence of some legal defence, such as limitation or insufficiency of stamp.

(xi)—The allowance of interest on any principal debt or liability shall not exceed 12 per cent. per annum from the date on which it was incurred to the date of determination, or from the date of determination to the date of payment.

(xii)—Notice shall be given to each creditor of the date on which orders will be passed by the manager on his claim. If any oral evidence in support of the claim is adduced, it shall be recorded by the manager in the English language, and shall be filed with the papers relating to the claim. The manager may from time to time, as seems necessary, adjourn the passing of orders on any claim. Notice of such adjournment shall be given to the claimant or his representative.

(xiii)—The manager shall record in the English language reasons for his decision on each claim, and within one week of the date of such decision, a copy thereof shall be prepared in the vernacular of the district for delivery to the creditor on application.

(xiv)—The scheme mentioned in section 11 of the Act shall be submitted by the manager through the Deputy Commissioner, who will forward it, with his opinion, to the Commissioner. The manager shall note in such scheme the order in which he proposes to pay the admitted debts. The manager, in determining the order for payment of the debts, will, as far as possible, give preference first to claims of mortgagees and conditional vendees removed from possession under section 16 of the Act; secondly, to decrees of court; and thirdly, to bond debts.

(xv)—Applications by the manager, under section 16 of the Act, for the removal of a mortgagee or conditional vendee from possession, shall not be made without the sanction of the Commissioner.

(xvi)—The power to lease, under section 17 of the Act, shall be subject to the following provision:—No lease shall be given for any term exceeding three years without the sanction of the Deputy Commissioner, or exceeding four years, without the sanction of the Commissioner.

4. Under Government order No. 2636, dated 1st November 1878, the Board of Revenue have a general control over the management of estates brought under the Act.

5. An annual return in form No. XXXI, should be submitted for each encumbered estate, and such estate should be administered in accordance with the general rules for wards' estates as far as applicable.

APPENDIX A.

(*See Section III, Rule* 5.)

FORM OF AGREEMENT TO BE EXECUTED BY A MANAGER OF A WARD'S ESTATE.

I, A. B., having voluntarily taken on myself the management of the estate of C., disqualified proprietor of D., do hereby engage with the Collector of E., that I will manage the said estate diligently and faithfully for the said proprietor, and will use every means in my power to improve the same for his [her] benefit, and will act in every respect for his [her] interest in like manner as if the estate were my own. I also engage with the said Collector to observe in all respects the provisions regarding managers contained in Part VI of the Court of Wards' Act, 1879, and that I will derive no personal advantage from the management beyond the remuneration granted to me as manager. In the event of any breach of trust, neglect, or omission as manager being proved against me, I will pay to the said Collector Rs. as liquidated damages.

APPENDIX B.

(*See Section III, Rule* 5.)

FORM OF AGREEMENT TO BE EXECUTED BY A GUARDIAN OF A WARD.

I, A. B., having voluntarily taken upon myself the guardianship of C., disqualified proprietor of D., do hereby agree with the Collector of E., that I will execute the trust committed to me diligently and faithfully, and according to the provisions regarding guardians contained in Part VI. of the Court of Wards' Act, 1879, and that I will derive no advantage, directly or indirectly, from the ward's allowance beyond the remuneration granted me as guardian. In the event of any breach of trust, neglect, or omission being proved against me, I will pay to the said Collector Rs. as liquidated damages.

APPENDIX C.

[*See Section V, Rule* 5.]

STATEMENT No. I.—SHOWING THE ORDINARY SURPLUS OF ASSETS OVER EXPENDITURE.

1	2	3	4	5	6	7	8	9
YEAR.	Estimated ordinary annually recurring receipts.	Estimated extra-ordinary receipts (*i.e.* not of annual recurrence) which can be anticipated to fall in any year, such as expected repayment of a debt to the estate.	Total of columns 2 and 3.	Estimated ordinary annually recurring disbursements (as per headings covered by the sanctioned scheme specified in rule 3, sec. VI, p. 13 of the rules.)	Estimated extraordinary disbursements *other than repayment of debts*, which can be anticipated to fall in any year.	Total of columns 5 and 6.	Net surplus available, column 4—column 7.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1879-80	2,000	87	2,087	1,500	.....	1,500	587	
1880-81	2,147*	70	2,217	1,500	.....	1,500	717	* Increase on account of resettlements and extension of cultivation.
1881-82	2,147	.....	2,147	1,500	.....	1,500	647	
1882-83	2,147	.....	2,147	1,500	.....	1,500	647	
1883-84	2,147	.....	2,147	1,550†	.....	1,550	597	† Increase on account of charges for management of the lands set free by payment of the usufructuary mortgages.
1884-85	2,147	200	2,347	1,550	.....	1,550	797	

NOTE.—(*a*) The assets of lands which are held by others under usufructuary mortgages should not be included in this statement.

(*b*) The amount included in column 2 as estimated receipts of the year on account of rent should be calculated at only 95 per cent. of the demand, allowing 5 per cent. for bad debts. In the estimate of disbursements in column 5, 5 per cent. should be added for unforeseen contingencies.

(*c*) The annual receipts and disbursements should be given in a lump in columns 2 and 5 respectively, the details being furnished for the first year only on the reverse of the statement. Any increase or decrease in the annual receipts (column 2) or in the annual disbursements (column 5) in any subsequent year should be briefly explained in column 9.

(*d*) The surplus in column 8 will be available for payment of debts, or, if the estate is clear from debt, for investment.

APPENDIX D.

[*See Section V, Rule 5.*]

STATEMENT No. II.—SHOWING DEBTS WHICH ARE COVERED BY USUFRUCTUARY MORTGAGES AND THE YEAR BY WHICH THEY WILL BE PAID OFF OUT OF THE USUFRUCTUARY MORTGAGES.

1	2	3	4	5	6
Year in which land will be set free by clearance of the debt secured.	Amount of debt.	Amount of assets set free.	Add former available surplus as shown in column 8 of statement No. I.	Surplus available (column 3 plus column 4) in year in column 1.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	
1879-80	78	13	587	587 + 13= 600	
1880-81	300	40	717 + 13= 730	730 + 40= 770	
1881-82	.....	.....	647 + 53= 700	700	
1882-83	2,205	500	647 + 53= 700	700 + 500=1,200	
1883-84	.....	.....	597 + 553=1,150	1,150	
1884-85	.....	.....	797 + 553=1,350	1,350	

NOTE.—The debts in column 2 should be given in the order of the year in which they will be extinguished.

APPENDIX E.

[*See Section V, Rule* 5.]

STATEMENT No. III.—SHOWING DEBTS NOT SECURED BY USUFRUCTUARY MORTGAGE, *with interest due to date, and also the interest annually accruing* ON THE PRINCIPAL.

1	2	3	4	5	6	7
YEAR.	Name of person to whom debt is due.	Amount of debt due to each person.	Percentage of interest on debt due to each person and annual amount thereof calculated on column 3.	Interest due up to the beginning of the year of report.	Total of columns 4 and 5.	REMARKS.
		Rs.	Rs.	Rs.	Rs.	
1879-80	Bepin Behari Mullick	1,000	10 per cent. ... 100	50	150	
	Nundy Put Mahata	500	10 per cent. ... 50	25	75	
	Chummun Chaudhari	500	10 per cent. ... 50	25	75	
	Total of 1879-80 ...	2,000	200	100	300	
1880-81	Govind Ram	1,000	8 per cent. ... 80	160	240	
	Dowlut Khan	400	10 ,, ... 40	40	80	
	Total of 1880-81 ...	1,400	120	200	320	
1881-82 ...	Nil.	Nil.	Nil.	Nil.	Nil.	
1882-83 ...						
1883-84	Saligram Singh	500	12 per cent. ... 60	240	300	

NOTE.—In column 2 under the first year shewn in the statement, enter in detail each debt of which payment has already become due, or will become due, before the end of that year. Under each subsequent year enter only such debts as will become payable during the year.

APPEN

[*See Section*

STATEMENT No. IV.—SHOWING THE ANNUAL PROGRESS TO BE MADE UNTIL THE ESTATE AT THE END OF

1	2		3		4	
YEAR.	Amount of ordinary debt, exclusive of interest.		Interest due up to the beginning of this year.		Interest falling due this year.	
		Rs.		Rs.		Rs.
1879-80 ...	As per total of column 3, statement No. III.	2,000	As per total of column 5, statement No. III.	100	As per total of column 4, statement No. III.	200
1880-81 ...	As per column 9*b* for preceding year 1879-80.	1,700	As per column 9*a* ... for preceding year 1879-80.		Calculated on the principal shewn in column 2 at the percentage shewn in column 4, statement No. III.	170
	Amount falling due this year as per column 3, statement No. III.	1,400	As per total of column 5, statement No. III.	200	As per total of column 4, statement No. III.	120
	Total of year 1880-81	3,100		200		290
1881-82 ...	As per column 9*b* for preceding year 1880-81.	2,820	As per column 9*a* ... for preceding year 1880-81.		Calculated on the principal shewn in column 2 at the percentage shewn in column 4, statement No. III.	265
	As per column 9*b* for preceding year 1881-82.	2,385	As per column 9*a* ... for preceding year 1881-82.		Calculafed on the principal shewn in column 2 at the percentage shewn in column 4, statement No. III.	220
1883-84 ...	As per column 9*b* for preceding year 1882-83.	1,305	As per column 9*a* ... for preceding year 1882-83.		Calculated on the principal shewn in column 2 at the percentage shewn in column 4, statement No. III.	115
	Amount falling due this year as per column 3, statement No. III.	500	As per column 5, statement No. III.	240	As per column 4, statement No. III.	60
	Total of year 1883-84	1,805		240		175
1884-85 ...	As per column 9*b* for preceding year 1883-84.	1,070	As per column 9*a* ... for preceding year 1883-84.		Calculated on the principal shewn in column 2 at the percentage shewn in column 4, statement No. III.	113

NOTE.—(*a*) In column 1 will be entered each year until the estate is
(*b*) The details of the calculations for column 4 should be
(*c*) The total of columns 7 and 8 should equal column 6

DIX F.

V, Rule 5.]

THE DEBTS ARE FINALLY EXTINGUISHED AND THE EXPECTED POSITION OF EACH YEAR UP TO THAT TIME.

5	6	7	8	9		10
				a	*b*	
Total interest due, column 3 plus column 4.	Sum available for paying debts as in column 5 statement No. II.	Amount of interest shewn in column 5 of this statement which can be paid off.	Amount of principal shewn in column 2 of this statement which may be paid off.	Balance remaining to be paid off.		REMARKS.
				Interest (column 5 minus column 7).	Principal (column 2 minus column 8).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
300	600	300	*300	.....	1,700	* To be paid to Bepin Behari Mullick.
170	770	170	†200	.....	1,500	† Ditto ditto.
320		320	‡80	.....	1,320	‡ To be paid to Govind Ram.
490	770	490	280	.....	2,820	
265	760	265	§435	.....	2,385	§ Rs. 400 to be paid to Bepin Behari Mullick, and Rs. 35 to Govind Ram.
220	1,200	220	‖1,080	.....	1,305	‖ Rs. 100 to be paid to Bepin Behari Mullick, Rs. 500 to Nundy Put Mahata, Rs. 400 to Chummun Chaudhari, and Rs. 80 to Govind Ram.
115	1,150	115	¶735	.....	570	¶ Rs. 100 to be paid to Chummun Chaudhari, and Rs. 635 to Govind Ram.
300		300	.....	.....	500	
415	1,150	415	735	.....	1,070	
113	1,350	113	**1,070	.....	.....	** Rs. 170 to be paid to Govind Ram, Rs. 400 to Dowlut Khan, and Rs. 500 to Saligram Singh.

cleared by the balance in column 9 being reduced to *nil*.
given in a separate sheet
excepting in the last year, when the whole amount of debt is paid off.

APPENDIX G.

[*See Section VI, Rule* 1.]

I – BUDGET ESTIMATE OF RECEIPTS AND DISBURSEMENTS OF THE ESTATE OF IN THE DISTRICT OF FOR THE YEAR 18 -18 .

RECEIPTS.	Actuals of year ended.			Sanctioned estimate of current year.			Proposed estimate for year under budget.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
I.–RENT									
II.–CESSES									
II.–INTEREST–									
(1)–On Government securities									
IV.–RECEIPTS other than those shown above–									
1. Recovery of debts including costs decreed in suits									
2. Sale of lands									
3. Sale of securities									
4.									
V.–MISCELLANEOUS–									
1. Sale proceeds of									
2. Deposits									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
*12. Petty sundries not detailed above									
* If the amounts are large the principal items should be explained.									

DISBURSEMENTS.	Actuals of year ended.			Sanctioned estimate of current year.			Proposed estimate for year under budget.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
VI.–GOVERNMENT REVENUE									
VII.–RENT TO SUPERIOR LANDLORDS									
VIII.–CESSES									
IX.–MANAGEMENT OF PROPERTY–									
1. Salary of manager									
2. Establishment, travelling allowance, and commission									
3. Survey, settlement, measurement, and butwarra									
4. Construction and repairs of cutcherry buildings									
5. Special establishments									
*6. Contingencies									
X.–LAW EXPENSES–									
1. Salary of Agent's and Government Pleader's clerk									
2. Legal Remembrancer's fees									
3. Other expenses									
XI.–MAINTENANCE OF PROPRIETOR–									
1. Salary of guardian									
2. Allowances to proprietor and family ...									
3. Social ceremonies									
4. Religious ceremonies									
5. Doctor's fees and medicines									
6. Other expenses									
XII.–EDUCATION									

Receipts.	Actuals of year ended.			Sanctioned estimates of current year.			Proposed estimate of year under budget.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Grand Total ...									

Disbursements.	Actuals of year ended.			Sanctioned estimate of current year.			Proposed estimate of year under budget.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
XIII.—Miscellaneous—									
1. District post assessment									
2. Municipal taxes									
3. Deposits repaid									
4. Schools									
5. Dispensaries									
6. Charities including donations									
7. Maintenance in efficient condition of estates, buildings, and other immoveable property									
8. Improvement of land and property, and benefit of ward									
9. ...									
10. ...									
11. ...									
*12. Petty expenses not detailed above									
Office Establishment &c.									
~~4. 7 Annas per cent. on the remainder...~~ ...									
1 5. Four annas rate to defray part of the expense of treasury establishments ...									
§XV.—Payments of Debts—									
1. Interest on principal debt									
2. Principal debt									
XVI.—Investments									
Grand Total ...									

"One per cent. rate for the general management of wards' and attached estates."

* If the amounts are large the principal items should be explained.

‡ If the rental is not more than Rs. 1,000, the first percentage will be reckoned on the whole. If it is less than Rs. 5,000, the second percentage will be reckoned only on the excess above Rs. 1,000. If it is less than Rs. 20,000, the third percentage will reckoned only on the excess above Rs. 5,000.

Sums to be credited in the several districts in which an estate may be situated, and shown in a lump in this heading, should be shown separately, district by district, in the explanation sheet.

§ Zur-i-peshgi debts, extinguished by the possession of certain lands and not by actual payment, will not be shown here.

II.—Statement of Ways and Means.

	Rs. A. P.	Rs. A. P.
Cash balance at the commencement of the year 18 -18	.....	
Add estimated receipts as shown against headings I to V...	.....	.....
Total ...	.....	
Deduct estimated expenditure for purposes included in classes I and II of section 48 of Act IX (B.C.) of 1879, as amended by section 5 of Act III (B.C) of 1881—		
Heading VI.—Government revenue ...	.....	
,, VII.—Rent to superior landlords ...	.....	
,, VIII.—Cesses	.....	
,, IX.—Management of property ...	.....	
,, X.—Law expenses	.....	
,, XI.—Maintenance of proprietor—		
,, XII.—Education	.....	
,, XIII.—Miscellaneous		
1. District post assessment		
2. Municipal taxes...		
3. Deposit repaid		
4. Schools		
5. Dispensaries		
6. Charities, including donations		
7. Maintenance in efficient condition of estates, buildings, and other immoveable property		
9.		
10.		
11.		
12. Petty expenses not detailed above		
,, XIV.—General management and treasury rates	.....	
,, XV.—Payment of debts ...	.....	
Total ...	.....	.....
Available surplus	.....	.....
Deduct estimated expenditure—		
Heading XIII.—8. Improvement of land and property, and benefit of ward under class III of section 48	.....	
,, XVI.—Investments	.....	
Total ...	.....	
Estimated balance at the end of the year 18 -18		.....

NOTE.—The estimated expenditure under heading XIII—8 is ( ) per cent. of the available surplus.

III.—Additional details required.

1	2	3	4	5
	Estimated amount of current demand of the year under budget.	Estimated amount of arrear demand at the close of the year preceding the year under budget.	Total.	Percentage of estimate of the year under budget on the current demand, column 2.
	Rs.	Rs.	Rs.	
Rent due to estate ...				
Cesses due to estate ...				
Government revenue ...				
Rent to superior landlords				
Cesses due by estate ...				

Estimated balance of principal debt at the close of the year preceding the year under budget ... ...

Estimated amount of interest on principal debt which will fall due within the year under budget... ... ...

APPENDIX H.

[*See Section VI, Rule 7.*]

MONTHLY ACCOUNT CURRENT OF RECEIPTS AND DISBURSEMENTS OF THE ESTATE OF DURING THE MONTH OF 18 .

RECEIPTS.	Amount. Rs.	A.	P.	DISBURSEMENTS.	Amount. Rs.	A.	P.
I.—CASH BALANCE from last month				VII.—GOVERNMENT REVENUE			
II.—RENT				VIII.—RENT TO SUPERIOR LANDLORDS			
III.—CESSES				IX.—CESSES			
IV.—INTEREST—	Rs.	A.	P.		Rs.	A.	P.
(1)—On Govt. Securities				X.—MANAGEMENT OF PROPERTY—			
V.—RECEIPTS other than those shown above—				1. Salary of manager			
1. Debts recovered including costs decreed in suits				2. Establishment, travelling allowance, and commission			
2. Lands sold				3. Survey, settlement, measurement, and butwarra			
3. Securities sold				4. Construction and repairs of cutcherry buildings			
4.				5. Sepecial establishments			
*VI.—MISCELLANEOUS—				*6. Contingencies			
1. Sale proceeds of				XI.—LAW EXPENSES—			
2. Deposits				1. Salary of Agent's and Government Pleader's clerk			
3.				2. Legal Remembrancer's fees... ...			
4.				3. Other expenses			
5.				XII.—MAINTENANCE OF PROPRIETOR—			
6.				1. Salary of guardian			
7.				2. Allowances to proprietor and family			
8.				3. Social ceremonies			
9.				4. Religious ceremonies			
10.				5. Doctor's fees and medicines... ...			
11.				6. Other expenses			
*12. Petty sundries not detailed above ...				XIII.—EDUCATION—			

* If the amounts are large the principal items should be explained.

Receipts.	Amount. Rs.	A.	P.	Disbursements.	Amount. Rs.	A.	P.
				†XIV.—Miscellaneous—			
				1. District post assessment			
				2. Municipal taxes			
				3. Deposits repaid			
				4. Schools			
				5. Dispensaries			
				6. Charities, including donations ...			
				7. Maintenance in efficient condition of estates, buildings and other immovable property			
				8. Improvement of land and property and benefit of ward			
				9. ...			
				10. ...			
				11. ...			
				*12. Petty expenses not detailed above			
				‡XV.—Government Office Establishment, &c.			
				~~1. Rs. 4-6 per cent. on Rs. 1,000 of the demand, minus interest ...~~			
				~~2. Re. 1-12 per cent. on Rs. 4,000 of the same rental ... ...~~			
				~~3. 14 annas per cent. on Rs. 15,000 of the same rental ... ...~~			
				~~4. 7 annas per cent. on the remainder~~			
				5. Four annas rate to defray part of the expense of treasury establishments			
				§XVI.—Debts paid—			
				1. Interest on principal debt			
				2. Principal debt			
				XVII.—Investments			
				‖XVIII.—Cash Balance to credit of the Estate at the close of the month			
Grand Total ...				Grand Total ...			

* If the amounts are large the principal items should be explained.

‡ If the rental is not more than Rs. 1,000, the first percentage will be reckoned on the whole. If it is less than Rs. 5,000, the second percentage will be reckoned only on the excess above Rs. 1,000. If it is less than Rs. 20,000, the third percentage will be reckoned only on the excess above Rs. 5,000.

The date on which, and the year for which, the total amount shown against this heading was paid into the treasury, should be invariably given in the explanation sheet. Further sums credited in the several districts in which an estate may be situated, and shown in a lump in this heading, should be shown separately, district by district, in the explanation sheet.

§ Zur-i-peshgi debts, extinguished by the possession of certain lands, and not by actual payment, will not be shown here.

‖ State in the explanation sheet how the cash balance has been verified, how much of it is nominal and real, and in whose custody it is.

One per cent rate for the general management of wards & attached estates

APPENDIX I.

[*See Section XIV, Rule* 5.]

FORM OF AGREEMENT TO BE EXECUTED BY A MANAGER OF AN ATTACHED ESTATE.

I, A. B., having voluntarily taken on myself the management of the attached estate, do hereby engage with the Collector of that I will manage the said estate diligently and faithfully, will collect the rents and discharge the public revenue, and will use every means in my power to provide for the cultivation and improvement of the estate, and will act in every respect for the interest of the proprietors in the same manner as if the estate were my own. I will derive no personal advantage from the management beyond the remuneration granted to me as manager, and I will keep up a full and just account of all receipts and disbursements during the period of my management. In the event of any breach of trust, neglect, or omission as manager being proved against me, I will pay to the said Collector Rs. as liquidated damages.

CHAPTER X.

Waste Lands.

Section I.—Preliminary.

All previously existing rules for the sale or lease of waste lands within the Lower Provinces were superseded by the sale rules issued by the Government of Bengal on the 2nd February 1874. It has since been intimated by Government order No. 173T, dated 21st May 1879, that these latter rules were withdrawn in 1876 by the Government of India in the case of Assam, and that it has been held that the orders applied also to Bengal.

2. The only rules now in force are those under which waste lands are leased for certain terms of years. In some cases, as in the Sundarbans and in Chittagong, the leases are sold by auction.

3. Waste lands capable of being leased exist in the Sundarbans, the Western Dooars of Julpigoree, Darjeeling, Chittagong, the Hill Tracts of Chittagong, Shahabad, and Palamow in Lohardugga. In Shahabad, however, the area available is so small and valueless as to require no special treatment; and similarly in Palamow it has been decided that the rules elsewhere in force will not apply, but that every application that may be made for the lease of waste lands is to be dealt with on its own merits.

4. The lease rules that have been framed divide themselves into two classes—

(*a*) those for large capitalists wishing to grow special crops as tea, coffee, or cinchona:

(*b*) those for small capitalists for ordinary cultivation.

5. As regards the first of these classes, the tea lease rules in force in the Western Dooars of Julpigoree have been revised and extended to the district of Darjeeling.

For Chittagong Proper it has been ruled that the indiscriminate grant of tea leases is not desirable, and that applications for large leases will be considered separately, each case being disposed of on its own merits.

For the Hill Tracts of Chittagong a set of rules based on those for Julpigoree and Darjeeling has been approved; and it has been decided that in order to secure uniformity of administration all questions regarding waste lands in this district shall be submitted through the Board, although the district itself is not within the Board's jurisdiction.

6. In regard to the second class, a set of lease rules for arable lands have been sanctioned for the Western Dooars of Julpigoree.

In Chittagong Proper the proposal to break up surplus Noabad waste lands into blocks of 50 acres each, and to let them on certain terms to be fixed beforehand, has been approved by Government. This system of leasing waste lands in small blocks is very suitable to the circumstance of applicants who are generally small capitalists or talookdars requiring land for ordinary cultivation.

7. In the Sundarbans separate rules have been framed for the grant of large and small leases.

8. Except in permanently-settled estates, it is presumed throughout India that, in the absence of any distinct judicial precedent or proof of established usage, the State has a right to minerals. The ruling that grantees of waste lands (whether or not the grants expressly comprise all products above and below the surface) are, in the absence of provision to the contrary, entitled to mines of gold and silver found thereupon is limited to grantees of waste land "in fee simple," made in accordance with the rules framed upon the instructions given in Sir Charles Wood's despatch No. 14 of 1862. Grants of waste land in fee simple are, however, no longer made, and all leases of waste lands are now distinctly given subject to reservation of the full right of the State in mines and minerals, and of right of access and other reasonable conveniences for working them on behalf of Government or the assignees of Government.

9. The attention of all officers is drawn to the general policy of Government in regard to the grant of waste land leases as laid down in the following extract from a letter from the Government of India in the Revenue, Agriculture, and Commerce Department, No. 436, dated 19th June 1876, to the address of the Government of Bengal:—

Broadly speaking, it is not the present policy of the Government of India to grant leases of this nature to strangers, whether Europeans or Natives. Where middlemen already exist, and have acquired prescriptive rights, these should, of course, be respected and maintained; and where these rights are hereditary, the local knowledge and influence possessed by their holders will generally obviate to a great extent, if not wholly, the evils inseparable from the tenures of stranger middlemen. But where no such middlemen and no such rights exist, where the sole right-holders in the soil are the ryots and the State, His Excellency cannot doubt that as a general principle it is inexpedient to create a new class of right-holders intermediate between these two, composed of persons who possess no natural connection with the existing agricultural population. In all such cases His Excellency believes that the interest alike of State and people will usually be best served by the State retaining the management in its own hands, and dealing with the ryots either direct or through village headmen selected from amongst the ablest and most respectable of the villagers themselves; in other words, through the natural leaders of the people.

There can be no objection to demarcating any *bonâ fide* waste lands not required for grazing and other purposes, or likely to be proximately taken up for cultivation by the indigenous resident ryots, and after constituting them separate mehals, leasing these to any applicants for tea cultivation on the same terms as similar tracts are leased in Assam and the

Dooars; but as regards all lands occupied or required by or for existing cultivating communities, the Government of India must demur to their being leased out to strangers, be these Natives or Europeans.

10. The rules which are respectively in force in the Sundarbans, in Julpigoree and Darjeeling, in Chittagong, and in the Chittagong Hill Tracts are subjoined.

Section II.—Rules for the Lease of Waste Lands in the Sundarbans.

Large capitalists.

Part I.—1. The following rules for the lease to large capitalists of waste lands in the Sundarbans of the 24-Pergunnahs, Jessore, and Backergunge were approved by His Excellency the Governor-General in Council, and published by the Bengal Government by notification dated 12th November 1879:—

I.—Lands available for Lease.

1. The "waste lands" to which these rules apply include all ungranted and unoccupied land at the disposal of Government in the Sundarbans of the 24-Pergunnahs, Jessore, and Backergunge which has not been declared reserved forest under the Forest Act, VII of 1878.

2. In respect of the granting of leases for such lands, the Commissioner in the Sundarbans shall exercise all the powers of a Collector of Land Revenue under Act XXIII of 1863, provided that before acting on an application for the lease of any land, the Commissioner in the Sundarbans shall refer the application to the Conservator of Forests and ascertain that there is no objection in his department to the application being granted. If the Commissioner is unable from any cause to accept the Conservator's objection, the matter shall be referred through the Board of Revenue for the decision of the local Government.

3. The Government reserves to itself the right of withholding any land from being leased by special order made at any time before the lease is finally given by the Sundarbans Commissioner. In such cases all expenses deposited by the applicant for demarcation, survey, and advertisement under the following rules shall be refunded to him, together with the reasonable expenses of clearing any lines and erecting any temporary boundaries which he may have incurred with the permission of the Sundarbans Commissioner, as provided in Rule 10.

3 (*a*). The Government reserves to itself the right to all minerals on the lands which may be leased, together with such rights of way and other reasonable facilities as may be requisite for working, getting, and carrying away such minerals. It also retains its proprietary rights in the lands, and will only confer on the lessee an occupancy right which shall be hereditary and transferable.

II.—Application and Procedure before Advertisement.

4. Applications for leases shall be written on paper bearing a court-fee stamp as required by law, and shall contain the following particulars:—

First.—The estimated area of the land applied for in standard beeghas of eighty cubits square, with its character and description.

Second.—The situation of the land accurately ascertained and described as fully as possible.

Third.—A rough sketch map of the lands applied for,

A form of application, marked A, is given in the appendix to this chapter.

5. All applications shall be entered at once in a register, of which the form shall be prescribed by the Board of Revenue.

5(*a*). In the portion of the Sundarbans which has been declared "protected forest" under the Forest Act, no blocks of waste land which are altogether surrounded by ungranted and unoccupied land shall be leased under these rules. No block shall be given on lease which is not adjacent to land which has already been granted for the purpose of cultivation. All applications which do not comply with this rule shall be rejected.

6. Every lot applied for must be compact, including no more than a single tract of land such as might be enclosed in a ring fence. If the land touches a navigable river, the river frontage must not exceed one-half the depth of the lot, but for special reasons the Board of Revenue may relax this condition.

7. No greater area of land than 5,000 standard beegahs will be included in one lease, except under special orders of Government, nor will a smaller area than 200 beegahs be leased unless the lot has distinct water boundaries on all sides. The sanction of the Board of Revenue shall be necessary to the lease of more than one lot to one applicant, or to the lease of a second lot to an applicant who already holds one. The Board may at its discretion allow such further leases to be given on being satisfied that the applicant is in a position to begin clearing and cultivating at once, and that he *bonâ fide* means to do so, provided that each application shall comprise no more than the prescribed maximum area.

8. On receipt of an application the Sundarbans Commissioner shall satisfy himself that it complies with all requirements of these rules, and that the lands is such as can properly be leased. Should he find that the lands are not available for lease, or that for any reason they ought not to be leased, or that the application does not fulfil the requirements of the rules, he shall reject the application; or in the latter case, allow it to be amended. In no case shall any application be admitted without special sanction of the Board of Revenue for any land which any persons are found to be occupying or using.

9. When no objection is known to exist against the lease being made, the Sundarbans Commissioner shall determine whether a survey of the lands is required, or whether the maps and records of previous surveys available in his office are sufficient for the ready identification and demarcation of the boundaries on the ground.

10. If no survey is required, and it is only necessary to demarcate the boundaries on the ground, the Sundarbans Commissioner shall estimate the cost of such demarcation, as well as the cost of clearing the lines and erecting temporary boundary marks, and shall call upon the applicant to deposit the same before a certain day, which shall be fixed with reference to the time at which the demarcation can conveniently be made: provided, however, that it shall be optional with the said Commissioner to allow the applicant himself to clear the jungle and construct such temporary boundary marks as may be considered sufficient for the ready identification of the land, until the permanent marks prescribed by Article XIII of the "Terms of Lease" shall be erected. If the applicant is allowed to clear the jungle and erect temporary landmarks, he shall enter into an agreement to do so within such reasonable time as shall be fixed by the Sundarbans Commissioner.

11. Should the Sundarbans Commissioner decide that a survey of the land is necessary, he shall call upon the applicant to deposit, before a day fixed for that purpose, the cost of survey in addition to the cost of demarcation, &c., as provided in the preceding rule. The cost of survey shall be calculated at the rate of four annas an acre on the area estimated in the

application, or at such higher rate as may for special reasons be fixed in any case. The sum payable for survey shall be adjusted at the rate fixed per acre according to the actual area which may be ascertained by survey, a further payment being made by the applicant, or a refund being made to him, as may be necessary for adjustment.

12. In addition to the cost of survey, demarcation, &c., the applicant shall be required to deposit a sum of Rs. 16 to cover the cost of issuing the notice prescribed by Rule 17.

13. Should the applicant fail to deposit any amount required by the foregoing rules before the date fixed for that purpose, or should he fail to clear the lines or demarcate the boundaries by the date fixed under Rule 10, the application shall be struck off the file. An application so struck off may be re-admitted, but in that case the application shall be considered to have been made on the date of the application for such re-admission, and not on the date of the original application.

14. After the deposit of fees, if for any reason the application should be struck off or the survey abandoned, the applicant shall not be entitled to a refund of the sum deposited, except when lands are withheld from lease under Rule 3. Refund may, however, be made at discretion of the Sundarbans Commissioner of any balance remaining in deposit after meeting all expenses incurred on the objects for which the deposit was made.

15. Survey shall ordinarily be made by Government surveyors; if made by other agency temporarily employed for the purpose, they shall be tested by Government officers.

16. Surveys need not be more minute or detailed than is necessary to ensure approximate ascertainment of area, but the boundaries must be very accurately and clearly defined.

III.—Issue of Notice of Lease.

17. When the land has been surveyed and demarcated, and the Sundarbans Commissioner is satisfied that it may be leased, he shall issue a notice in the form B in the appendix to this chapter, announcing that an application has been made, and calling upon all persons who may have objections to make to appear before a date to be specified, which date shall not be less than three months from the date of the notice as provided in section 1, Act XXIII of 1863.

18. The notice shall be published at the office of the Sundarbans Commissioner, the office of the Board of Revenue, the office of the Collector of the district, at the court of the District Judge, at the sub-divisional office, at the moonsif's court, and at the police station within the limits of which the lands are situate. A copy shall also be published in the Government gazettes in English and in Bengali.

19. In framing the notice the Sundarbans Commissioner must be careful to state, as precisely as possible, all rights which will be reserved, such as waterways and the strips of land along the banks of rivers and nullahs for towing-paths (*vide* Article XI of the annexed terms of lease), which will be held available for the use of Government and the public use.

20. If after the issue of the notice and before the lease has been sold, any claim be preferred or objection taken, the Sundarbans Commissioner must proceed as directed in Act XXIII of 1863.

21. If the Sundarbans Commissioner shall consider that any claim or objection is established, he shall stay his proceeding for selling the lease as directed by section 4, Act XXIII of 1863, and make a special report to the Board of Revenue.

22. If the objection be such as can be got over by an arrangement without proceeding to a formal trial under section 6 of the Act, the Sundarbans Commissioner may, with the sanction of the Board of Revenue,

order the arrangement to be made, and in such case, or in case the claim or objection is eventually withdrawn or pronounced invalid, the Sundarbans Commissioner may proceed, on the date specified in the notice, to sell the lease of the land.

IV.—Sale in case of more than one application.

23. If there is but one applicant for the lease of the land, it shall be sold to him at the upset price of one rupee an acre.

24. Should there be more than one application for the lease of the same lands before the survey or demarcation fees have been deposited, and should the second application comprise the whole of the lands contained in the first, the Sundarbans Commissioner shall put the lease up to auction on the day named in the notice, and shall sell it to the highest bidder; but no person shall be allowed to bid who has not made such application; and no bid shall be accepted which is not *bonâ fide* on behalf of such person. If the second application comprise a portion only of the land contained in the first, it shall be rejected.

25. The lease, whether sold to the only applicant or by auction, shall be sold subject to the conditions contained in the terms of lease annexed to these rules and to those contained in the notice issued in form B.

26. The purchaser of the lease shall be required to pay down at once a sum of 500 rupees, or the full amount bid for the lease, if such amount be less than 500 rupees. In default of immediate payment lease may be put up to resale at once, or may be reserved for future sale.

27. The purchaser shall be required to pay in the balance of the purchase-money, if any, together with all fees for demarcation, survey, and advertisement, which may be demanded by the Sundarbans Commissioner within one month of the day of sale. If he fail to do so, the sale shall be cancelled by authority of the Sundarbans Commissioner, and the amount deposited under rules 11 and 12 shall be forfeited, and the land shall be available for lease to any other applicant.

2. After the conditions of this sale have been fulfilled, the Sundarbans Commissioner will grant a lease of the lands according to the form C given in the Appendix. He will then forward the lease for registration in the office of the Board, and will also cause it and its counterpart to be duly registered by the Registrar of Assurances.

3. All leases of waste lands will be recorded in a register to be kept in such form as the Board of Revenue may prescribe.

4. The Board is empowered to issue any further subsidiary instructions for giving effect to these rules.

5. As the present policy of Government is not to allow the redemption of assessments on the land, except in the case of very minute estates, no future application for redemption of the assessments payable on account of leases of waste lands in the Sundarbans, either under the rules of 1853 or under any other rules, will be entertained.

6. The following have been prescribed as the terms of the lease to be granted under these rules:—

TERMS OF LEASE.

I.—One-fourth of the entire area leased shall be for ever exempted from assessment as an estimated allowance for unassessable area, such as

that occupied by water-courses, tanks, roads, the space required for the construction of the lessee's embankments, dams, tow-paths, &c., and for irreclaimable waste land.

II.—The remaining three-fourths of the area leased shall be held free of assessment for ten years, and shall be subject thereafter to such assessment within the limits given below as may have been fixed* and notified by the Board of Revenue for the land in question:—

Table of rates of assessment.

Tract.	Per beegah of 80 cubits square.		
	From 11th to 15th year.	From 16th to 20th year.	From 21st to 40th year.
24-Pergunnahs, west of the Kalindi river ...	1 to 2 as.	2 to 4 as.	4 to 8 as.
24-Pergunnahs, east of the Kalindi river, and Jessore	6 pie to 1 an.	1 to 2 as.	2 to 4 as.
Backergunge	2 to 4 as.	3 to 6 as.	6 to 12 as.

* *Vide* schedule marked D in the Appendix to this chapter.

III.—One-eighth of the entire area leased, as recorded in the lease, shall be cleared, and shall be in a state fit for cultivation at the end of the fifth year, reckoning from the date from which the free term of the lease commenced. At any time after the expiration of the said year the Sundarbans Commissioner, or any person authorized by him, may enter upon the land and cause it to be measured for the purpose of ascertaining whether this condition has been fulfilled.

IV.—On failure to comply with the above clearing condition, the lessee shall forfeit all rights in the land under his existing lease, and the Government shall have the right of immediate re-entry: provided that if the lessee shall give up the said lease to the Sundarbans Commissioner within one month of the date on which notice of such forfeiture shall be given to him, and shall demand a fresh lease, such fresh lease shall be given to him on the following conditions, namely, that the lessee shall forfeit all claim to continued possession of the land free of assessment, and shall at once pay the assessment at the lowest rate fixed in the original lease, and shall continue to pay it at such rate for the remaining free term of the lease, and shall also pay the assessment, at a rate 20 per centum higher than that which was fixed in the original lease, for each period up to the termination of the settlement.

V.—In the event of the lessee failing to demand such lease and to execute the corresponding agreement, the entire area comprised in the lease shall be resumed by the Government, which shall enter into possession at once, and the lessee shall forfeit all right and interest in the lands, both those which may still be uncleared and those which may have been cleared and brought into cultivation.

VI.—The amount of assessment due on the land shall be paid according to the fixed instalments to the Collector of the district.

VII.—All arrears of assessment due on the land shall be recoverable as arrears of revenue due on temporarily-settled estates according to any law for the time being in force.

VIII.—After the expiration of 40 years, reckoning from the date of the original lease, the lot shall be open to resettlement for a period of 30 years on such terms as the Government shall think fit: provided that the assessment shall not be fixed higher than the rate which would be paid by cultivating ryots in the neighbourhood for land growing the ordinary crops of the country, less 30 per centum to be allowed to the lessee to

cover the risks and cost of collection and to represent his profits. The above assessment shall be calculated on the entire area leased, less the one-fourth which is exempted from assessment under Article I of these rules.

VIII (*a*).—The land shall be subject to any cesses, such as the District Road Cess, the Public Works Cess, or any other, in addition to the assessment to be paid; but the liability of the land to these cesses shall be left to the discretion of the local Government after the period of the 40 years' settlement has expired.

IX.—The land shall from time to time be subject to resurvey and reassessment in accordance with Rule VIII, after the expiration of 30 years from any resettlement.

X.—The land shall be subject to all existing rights of way and water and other easements, and to any exceptions and reservations which may be particularized in the notice of sale of lease in form B annexed to the rules.

XI.—The right of using all streams and channels in any way navigable shall be reserved to the public, as also the use of a tow-path not less than 25 feet in width on each side of every such stream and channel.

XII.—No charge will be made for wood and timber standing on the land at the time it is leased, nor for any wood which may be cut and burnt to effect clearances, or which may be used on the land. But for wood and timber exported for sale, a duty shall be levied at such rate and in such manner as may from time to time be prescribed by Government.

XIII.—In the event of any boundary dispute arising between the lessee of any lot and the lessee of any adjoining lot already leased under these rules, or which may subsequently be leased, the lessees shall be bound to submit such dispute to the decision of the Commissioner in the Sundarbans. The decision of the Sundarbans Commissioner shall be appealable to the Board of Revenue, and the decision of the Board shall be final and binding on the lessees. No lessee under the rules shall have any claim against the Government for compensation or damages in respect of land having been included in his lease which has already been included in some previous lease; but the lessee shall be entitled to proportionate reduction of the assessment in respect of any land covered by his lease which may subsequently be discovered not to have been available for lease.

XIV.—On being put in possession of a lot which has not been previously defined by permanent marks, the lessee shall, except where the boundary runs along a river or well-defined nullah or watercourse, within three months, erect masonry pillars or platforms, or such other landmarks as may be required, to the satisfaction of Sundarbans Commissioner, at each point where more than two lots or patches of waste or other properties meet, and large earthern mounds at every angle and at intervals of a hundred yards of the boundary line between such masonry pillars or platforms.

XV.—If the lessee neglect to demarcate the lands as prescribed in the preceeding rule, the Commissioner in the Sundarbans shall have the right of entry on the lands, and shall erect the landmarks hereinbefore described; and all costs incurred in that behalf, whether the actual costs of the landmarks, or the expenses incurred for clearing any jungle, or for supervision or travelling expenses, and all charges whatsoever, shall be recovered from the lessee by the law in force for the time being for the recovery of Government demands or the recovery of arrears of assessment on the land, as shall be decided upon by the Commissioner of the Sundarbans.

XVI.—If any land leased under these rules should hereafter be required for any public purpose, such land, whether cultivated or uncultivated, may be resumed by Government on exempting the lessee from payment of the assessment on the area required; and in the case of cultivated land, by further payment of the reasonable cost of bringing the land under cultivation, and on payment of reasonable compensation for the value of any building, &c., which may stand on the lands.

Small capitalists.

PART II.—1. The following rules for cultivation leases to small capitalists of plots of waste land not exceeding 200 beeghas in extent in the Sundarbans of the 24-Pergunnahs, Jessore, and Backergunge were issued under similar authority on the same date.

In the rules for the lease of waste lands in the Sundarbans of the 24-Pergunnahs, Jessore, and Backergunge, issued this day, provision is made for leases of blocks of land not being more than 5,000 beeghas or less than 200 beeghas in area. It is further desired to give every facility to small settlers who may wish to take up and bring under cultivation plots of land of less than 200 beeghas in area, holding the same directly as tenants of the Government. With this object the following rules are laid down:—

1, Cultivators who desire to bring plots of land into cultivation, and to hold the same directly from the Government, will be allowed to do so in the following lots:—

24-Pergunnahs.—Those parts of the "protected forest" area in which no embankments or other expensive works are required: provided that no lease will be given here without the consent of the Conservator of Forests.

Jessore.—The ungranted portions of lot 216 and lot 324.

Backergunge.—Dhulloa, Burgona, Karaibaria, part of Kalamagra, Chota Nishanberia, Aboogunj, Meethagunj.

2. Applications for this purpose should be presented to the Sundarbans Commissioner and should specify—

(1) the name of the applicant and of his father;

(2) his residence;

(3) the area of land required, which must not be in excess of 200 beegahs;

(4) the situation of the land, giving any available landmarks;

(5) its present condition;

(6) that it is at present unoccupied;

(7) whether it is known ever to have been occupied, and if so, by whom and when, and why it was abandoned.

3. On receipt of such an application the Sundarbans Commissioner shall, if he sees no objection, give to the applicant an authority to take possession by an amalnamah in the form *E* in the appendix to this chapter, guaranteeing a formal lease to the applicant if he shall bring the land under cultivation within two years.

3(*a*). No charge will be made for wood and timber standing on the land, nor for any wood which may be cut and burnt to effect clearances, or which may be used on the land. But for wood and timber exported for sale a duty shall be levied under the rules for the Sundarbans protected forests, dated the 22nd April 1879, at any of the revenue stations mentioned in those rules, viz. for every maund of sundri timber *one* anna; for every maund of any other kind *a quarter* of an anna.

4. If the land, or any part of it, shall have been brought under cultivation within the term specified, the applicant shall be entitled to a lease* of the land so brought under cultivation for 30 years. The conditions of the lease will be—

that the land shall be held free of assessment for two years from the date of the lease;

that from the beginning of the third year to the end of the thirtieth year the lessee shall pay such assessment for each period of years as are specified in the lease, which shall be fixed on the cultivated area with reference to the rates ordinarily paid for similar lands in the neighbourhood to grantees and other landholders by their ryots;

that, if available, an area of unreclaimed land equal to the cultivated area shall be included in the lease and reserved for cultivation by him;

that in addition to the said unreclaimed land the lessee shall be at liberty to bring under cultivation any quantity of land adjoining his holding which he may find *bonâ fide* unoccupied;

that the lessee's holding shall be liable to measurement at the expiration of the fifth year from the date of lease, and again from time to time at the expiration of not less than five years from the date of the previous measurement; and that on each occasion all land found to be in his possession under cultivation in excess of the area orginally assessed under the lease shall be assessed, but at no higher rates than were imposed on the land originally assessed under the lease;

that at the end of the thirtieth year, and so at the end of every period of thirty years, the lessee shall be entitled to a fresh lease for a further period of thirty years; the rates of assessment being similarly fixed on all lands which may then be found to be in his possession under cultivation, at such rates as are paid in the neighbourhood for similar lands by the ryots of grantees and landholders;

that the tenure shall be heritable and transferable, provided that notice of every transfer shall be given to the Sundarbans Commissioner within one month of its occurrence:

Provided, however, that no holding shall be divided without the permission of the Sundarbans Commissioner.

Section III.—Rules for the Lease of Waste Lands in the Districts of Julpigoree and Darjeeling.

Part I.—1. The following rules for the grant of leases for tea cultivation in the districts of Julpigoree and Darjeeling were published by Government on the 10th October 1878.

Tea cultivation.

1. The lands that are generally available under these rules in the district of Julpigoree lie within that tract of country in the Western Dooars which extends in an easterly direction from the east bank of the River Teesta to the west bank of the River Sankos. The lands available in the district of Darjeeling lie in the Daling sub-division of that district, and are bounded on the north by the Government Reserved Forests, as notified in the *Calcutta Gazette* of the 7th August 1878; on the south by the Julpigoree district; on the east by the Moortee Nuddee; and on

* *Vide* form F in the Appendix.

the west by the Lethee Nuddee. Any lots of waste land belonging to Government, lying in any other parts of the district of Julpigoree or Darjeeling, and which are not reserved for other purposes, may also be made available for tea cultivation under these rules.

2. The following lands will not ordinarily be available under these rules:—

(*a*)—Lands which, by a notification in the *Calcutta Gazette*, are held to constitute a reserve for the supply of timber, fuel, grazing, or any other article of general and public consumption.

(*b*)—Lands not included in the above category, but which now bear India-rubber trees or other valuable timber (such as sâl, khair, chelownee, sissoo, &c.) in compact blocks or patches.

(*c*)—Lands in respect of which any person or persons, or any village community, possess rights of occupancy, or such other rights or privileges as render it impolitic or unadvisable to grant such lands to any other person or persons for the purpose of tea cultivation.

(*d*)—Lands lying within a distance of 60 feet on either side from the centre of any public road or thoroughfare: provided that such road or thoroughfare shall have been constructed, or shall be kept in repair, from public funds, and that it be borne on the list of the district roads of the district.

(*e*)—Lands which the local Government may at any time, by a notification in the *Calcutta Gazette*, expressly exempt from the operation of these rules.

3. Every person, company, or association desirous of obtaining a grant of land under these rules must, in person or by a duly authorized agent, present an application on stamped paper of the value of 8 annas to the Deputy Commissioner of the district in which the land lies.

4. The application must specify—

(*a*)—The name or names and address or addresses of the applicant or applicants, and of his or their authorized agent, if any.

(*b*)—The area, situation, and boundaries of the land applied for, as far as they can be ascertained without a detailed survey.

(*c*)—The particulars, if any, which may appear to the applicant to bring any part of the land applied for within the exceptions mentioned in rule 2. The application must also state whether the land, or any part of it, is or has ever been cultivated in any manner.

5. Every lot applied for must be compact and capable of being enclosed in a ring fence; and if any part of the land touches on a public road or navigable river, the length of such road or river frontage must not exceed one-half the breadth of the lot applied for.

6. Not more than 800 acres will ordinarily be granted to any one applicant, company, or association; and when more than 800 acres are applied for, the applicant must set forth specially the grounds for such application, and give *primâ facie* guarantees that he possesses the requisite capital for working such larger area. All applications for more than 800 acres will be forwarded by the Deputy Commissioner to the Commissioner, who, if he desires to recommend compliance therewith, will forward them to the Board of Revenue, who will take the orders of Government upon each case.

7. On receipt of an application for any area not exceeding 800 acres, the Deputy Commissioner must satisfy himself, as far as lies in his power, that the requirements of the rules have been complied with. If he considers that the application should be rejected, he will record an order to

that effect, giving his reasons for such rejection. An appeal will lie from such order of rejection to the Commissioner of the Division if preferred within 30 days from the date of the order. If the Deputy Commissioner considers that an application for such area as it is within his power to grant should be entertained, or in the case of application for areas over 800 acres, when the orders of Government accepting the application have been received, the applicant or his agent will be required to deposit the cost of survey and demarcation to be made as hereinafter provided. The amount to be so deposited must be calculated at one rupee per acre of the total area applied for. If the area is found to be greater, the sum of one rupee per acre must be paid on account of such excess area before a preliminary lease is granted.

Payments under this rule do not cover the cost of erecting permanent boundary marks under rule 20.

8. On receipt of the sum payable under the preceding rule, and of an agreement signed by the applicant, or by his authorized agent, to pay such further sum as may be required for the purposes abovementioned, the Deputy Commissioner will record an order appointing a tehsildar or other officer to visit the land, and to make full and detailed enquiries into its condition and circumstances.

9. The general object of such enquiry shall be to ascertain whether or not the land applied for can be granted under the rules in force; but the Deputy Commissioner may instruct the officer making the enquiry to furnish him with such other specific and detailed information as may seem to him to be necessary.

10. On completion of this enquiry, the officer making it will record the result thereof, and submit a report for the orders of the Deputy Commissioner. If the Deputy Commissioner, after considering the report, and after calling for such further explanations, oral or written, as he may deem necessary, shall be of opinion that the land applied for cannot be granted under the rules, and should not therefore be surveyed, he will record an order to that effect. An appeal will lie from such order to the Commissioner of the Division, if preferred within 30 days from the date of the order.

11. If the Deputy Commissioner decide that the land applied for can be granted under the rules, and should therefore be surveyed, he will record an order to that effect.

11(*a*). The Deputy Commissioner shall at once send a copy of any order passed under rule 11 to the Conservator of Forests, in order that an estimate may be made by the Forest Department of the value of any forest trees standing on the land. The Conservator of Forests will depute an officer to examine the land, and make a detailed report suggesting the average rate per acre at which payment should be made for such trees. Such officers in valuing the timber shall have regard to its present market value on the spot, and to the local circumstances of the case, the accessibility of the grant, and the prospect of markets for timber becoming available during the currency of the lease. The Conservator will carefully examine the report, and forward it to the Deputy Commissioner with such remarks and alterations as he may think necessary. If the Deputy Commissioner, on receipt of the Conservator's decision, sees reason to object to the proposed rate per acre, he may refer the matter to the Commissioner, who shall take the orders of the Board of Revenue and of Government on any point on which he and the Conservator may eventually differ.

12. If the Deputy Commissioner finds the land or any part of it in the occupation of any person or persons or of any village community, he will submit a full report of the circumstances for the orders of the Commissioner, stating in detail how he proposes to deal with such prior occupants; and if it is proposed to remove them, the compensation, if any, which the applicant undertakes to pay to such persons. The Commissioner will

report his orders in all such cases for the information of the Board of Revenue.

13. If any claim or objection be preferred under Act XXIII of 1863 Deputy Commissioner will proceed to dispose of the same in accordance with the provisions of that Act.

14. The officer who made the enquiry provided for by rules 8 to 10 will, on receipt of an order to that effect from the Deputy Commissioner, proceed to point out to the surveyor the boundaries of the land applied for, and such prominent features in it as may be useful for the purposes of the survey, and which should, in his opinion, be entered in the preliminary lease as hereinafter provided. The boundaries and other features abovementioned should be clearly marked and defined by the officer in presence of the surveyor, and the latter should be furnished with a list of them signed by the said officer.

15. The surveyor will then proceed to make the survey, and put up such temporary boundary marks as are necessary for that purpose. He must prepare a map showing—

(*a*)—All natural features of the country lying within the boundaries as fixed by the officer who made the enquiry under rules 8 to 10, *e.g.* bheels, streams, forest clumps, &c.

(*b*)—Such features of the country lying outside the boundary of the land to be surveyed as may serve to identify the latter and connect it with the revenue survey or other existing map.

The surveyor is bound to bring to the notice of the Deputy Commissioner any fact which may come to his knowledge in the course of the survey, rendering it advisable that the land he is surveying should not be granted under these rules.

16. The map should ordinarily be on a scale of 16 inches to the mile. If possible, the surveyor's field-book should be copied at the back of it. If not, a copy of the field-book should be attached to or accompany the map. If the map be made originally in the vernacular, the Deputy Commissioner will cause it to be translated into English.

17. On the map being completed, it must be checked by an officer appointed by the Deputy Commissioner. If found to be incorrect, it will be amended by the surveyor in conjunction with the officer above mentioned. If found to be correct, it will be laid before the Deputy Commissioner with the report of the officer who made the preliminary inquiry under rules 8 to 10, and with all other papers connected with the case.

18. The Deputy Commissioner will then proceed to consider the application. A date for this purpose must be previously fixed by him, and due notice of it given to the applicant or to his authorised agent.

19. The Deputy Commissioner shall have power to reject an application at any stage of the proceedings under the rules if he sees reason to do so, refunding in such case to the applicant the deposit made by him on account of survey. He is authorised to reject an application when he does not consider that there is a *bonâ fide* intention on the part of the applicant to cultivate in tea the land applied for, or when it appears desirable to reserve the land for cultivation other than tea, or to preserve any forest standing on it. An appeal against every such order of rejection shall lie to the Commissioner of the Division if preferred within 30 days of the date of the order.

20. If the Deputy Commissioner grant the application, he will without delay grant the applicant a lease in form G of the appendix, and call upon him to execute a counterpart thereof, and to pay for forest trees the sum assessed under rule 11(*a*). Payment for these may be made by instalments with the sanction of the Board of Revenue, which will only be given when the Board is fully satisfied of the good faith and solvency of the applicant. In such case the dates and amounts of the instalments shall be

endorsed upon the lease, and the lessee must covenant that, in the event of his throwing up his lease, all outstanding instalments shall be forthwith recoverable from him under the Public Demands Recovery Act, 1880, whether the timber on the grant has been cut by him or not, but he shall have no further right to fell or remove timber from the grant. When granting the lease, the Deputy Commissioner will also direct the lessee to mark out the land leased by a continuous trench, or in such other manner as the Deputy Commissioner may direct. Within three months of the grant of such lease the lessee must, on pain of forfeiture of all rights in the land leased, mark out the land as above directed, and must further erect, at his own expense, such permanent boundary* marks as the Deputy Commissioner may direct. On the expiry of the three months, the surveyor must test the correctness of the boundary line and permanent marks and report the result to the Deputy Commissioner, at the same time pointing out to the lessee or his representative by written notice any corrections that may be required. If the corrections indicated are not made by the lessee or his representative within 30 days of the receipt of such notice, all rights in the land shall be liable to forfeiture to Government.

21. Whenever, after receipt of an application, as provided for in Rule 3, and after making such inquiries as he may deem necessary, the Deputy Commissioner shall be of opinion that there is no *primâ facie* objection whatever to the grant under the rules of the land applied for, he may put the applicant in preliminary and provisional possession of an area not exceeding one-eighth of the estimated area of the land applied for, with the object of enabling the applicant to make preparations for commencing cultivation and getting the land in order: provided that the applicant, before obtaining such preliminary possession, shall have erected such boundary marks as the Deputy Commissioner may direct, and that the amount of all estimated charges incurred in connection with such preliminary occupation shall have been deposited by the applicant.

22. The order for, and conditions of, such preliminary occupation shall be in the form H in the appendix, and shall be addressed to the tehsildar or other officer appointed by the Deputy Commissioner. A copy of the order shall be delivered to the applicant, who shall, after receipt of occupation, acknowledge such receipt by signing a copy of the order and depositing it with the Deputy Commissioner.

23. Grantees are not permitted to club or amalgamate their grants otherwise than by transfers duly registered, as provided for in the preliminary lease. Any unauthorised amalgamation will subject the holders of the grants in question to forfeiture of all rights in the lands so amalgamated.

2. With regard to the concluding provision of these rules, it has been decided by Government that in the event of the amalgamation of two separate grants held by two different lessees, for the purpose of forming an association, the fee of four annas per acre, prescribed under the conditions of the lease for registry of the transfer, shall be levied on the aggregate area of both grants.

PART II.—1. It has been held that in the district of Darjeeling there is no necessity for the issue of any rules in regard to leases to small capitalists. For the Julpigoree district the following rules for the grant of

Small capitalists.

* These boundary marks shall ordinarily consist of a masonry platform at every point where more than two lots or patches of waste or other lands meet, with large stones or mounds at every angle and at every 100 yards of the boundary line between such platforms and other marks.

ordinary leases of arable land to small capitalists were published by Government on the 23rd June 1875.

1. The lands that will be generally available under these rules lie within that tract of country in the Western Dooars which extends in an easterly direction from the east bank of the river Teesta to the west bank of the river Sankos.

2. The following lands will not ordinarily be available under these rules:—

(*a*) Lands which, by a notification in the *Calcutta Gazette*, are held to constitute a reserve for the supply of timber, fuel, grazing, or any other article of general and public consumption.

(*b*) Lands not included in the above category, but which now bear India-rubber trees or other valuable timber (such as sâl, khair, chelownee, sisoo, &c.,) in compact blocks or patches.

(*c*) Lands in respect of which any person or persons, or any village community, possess rights of occupancy, or such other rights or privileges as would, in the opinion of the local Government, render it impolitic or unadvisable to grant such lands to any other person or persons.

(*d*) Lands lying within a distance of 60 feet on either side from the centre of any public road or thoroughfare: provided that such road or thoroughfare shall have been constructed or shall be kept in repair from public funds, and that it be borne on the list of the district roads of the district within which the land above mentioned lies.

(*e*) Lands which the local Government may at any time, by a notification in the *Calcutta Gazette*, expressly exempt from the operation of these rules.

3. Every person desirous of obtaining a grant of land under these rules shall, in person, present an application on stamped paper of the value of eight annas to the tehsildar of the tehsil in which the land lies.

4. The application shall specify—

(*a*) The name, father's name, and address of the applicant.

(*b*) The area, situation, and boundaries of the land applied for, as far as they can be ascertained without a detailed survey.

(*c*) A statement of the particulars, if any, which may appear to the applicant to bring the land applied for, or any part of it, within the exceptions mentioned in rule 2. The application shall also state whether the land, or any part of it, is or has ever been cultivated in any manner.

5. Every lot applied for shall be compact and capable of being enclosed in a ring fence; and if any part of the land touches on a public road or navigable river, the length of such road or river frontage shall not exceed one-half the breadth of the lot applied for.

6. No application shall be received in respect of an area greater than 200 acres, or less than 10 acres, and not more than this quantity of land shall be granted under these rules to any one lessee. But the Deputy Commissioner may grant larger areas under instructions from the Commissioner.

7. The tehsildar shall require the applicant to pay in a sum of three annas an acre on the area applied for to cover cost of survey and enquiry. No further sum shall be required, and no refund will be made.

8. The tehsildar shall then, in person or by an ameen, inspect the land and ascertain whether it is khas land and available under the above rules; and if it appear to be so, the ameen shall proceed to lay down the boundary and make a survey as follows.

9. The ameen shall fix the boundary, in accordance with the rules 5 and 6, as indicated by the applicant, and shall then clear it from end to end, and afterwards survey it with compass and chain, placing mounds of earth or stone not less than waist-high at every angle and at every point where more than two lots or patches of waste or other properties meet. One mound shall be not less than six feet high, and shall be marked on the map as the base mark; two bearings of which, or bearing and distance of which from good points of reference, shall be recorded on the map.

10. The ameen shall prepare a map, which shall show—

(*a*) All natural features of the country lying within or on the boundaries fixed, such as khals, or the edge of forest, and also public pathways.

(*b*) Such features of the country lying outside the boundary as may serve to identify the land, and connect it with the revenue survey, or with any other map made of other lands in the neighbourhood.

11. The map shall be on the scale of 16 inches to the mile. If possible, the field-book shall be copied on the back of it. If not, a copy of the field-book shall be attached to or accompany the map. In submitting his report, the ameen shall state whether he had a clear line for his compass from end to end of the boundary, and whether the mounds are erected as ordered.

12. The tehsildar shall then report the case to the Deputy Commissioner or Sub-divisional Officer, according to the tehsil in which the land lies, stating whether he is satisfied that the ameen's work has been properly done, and giving any further information which may be required.

13. The Deputy Commissioner or Sub-divisional Officer aforesaid shall consider the report and finally pass orders granting or refusing a lease.

14. The order on the case, and on any objection decided on by the Deputy Commissioner or Sub-divisional Officer shall be appealable to the Commissioner within one month.

15. On receipt of an order to grant a lease, the tehsildar shall deliver to the applicant a preliminary lease in the form I in the appendix, signed by the Deputy Commissioner or Sub-divisional Officer as aforesaid, together with a copy of the map, and shall place him in possession by planting a bamboo or in any other way locally acknowledged, and shall report delivery and registration of the tenant in a separate register of preliminary lease-holders.

16. The Deputy Commissioner may, in special cases of leases of 200 acres or less, and in all cases of leases of greater area, alter the terms of the lease so as to allow a lessee to manage his land by an authorized agent. In such case agent must reside on or near to the land, and be provided with full legal power to act on behalf of the principal in all matters arising out of the land.

PART III.—1. The rate of rent to be imposed on the expiration of preliminary leases has been fixed both in the case of tea leases and of leases of arable lands in accordance with the prevailing rates on land under ordinary cultivation.

2. On ordinary lands the rates of assessment have been fixed by Government pergunnah by pergunnah, and are as follows:—

Rates per acre to be paid by jotedars.

Description of soil.	In Ambaree Fallacotta, Chengmaree, Moraghat, and North Mynagoree.	In Luckeepore and West Madaree.	In East Madaree and Chukwakatee.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Bastoo and bamboo	2 0 0	1 12 0	1 8 0
Roopit	1 8 0	1 4 0	1 2 0
Faringhatta	1 2 0	0 12 0	0 9 0
Waste	0 3 0	0 3 0	0 3 0

3. These rates have been fixed in the settlement now going on, and the same rates will apply to all lands brought under cultivation and resettled on the expiry of the preliminary leases granted under the rules for the grant of ordinary leases of arable land; but for waste lands not brought under cultivation the rate is to be six and not three annas per acre.

4. Where half the area of the grant has not been brought under cultivation during the term of the preliminary lease, as required by that lease, the renewed lease shall ordinarily include an area of waste land equal to the extent of land brought under cultivation during the currency of the preliminary lease. It will be in the discretion of the Deputy Commissioner, subject to the supervision of the Commissioner, to grant or refuse renewal of the lease in such cases, and also to include, if necessary, a larger area of waste, so as to make the grant under the renewed lease equal to the whole area granted under the preliminary lease. In the exercise of this discretion, the Deputy Commissioner should be guided by the consideration whether the excess waste is likely to be separately taken up by other applicants or not. If it is likely to be so taken up, he should settle it separately; if it is likely to remain on the hands of Government, he should include it in the new lease.

5. When extra waste land is included in the lease under these orders, such portion of it as ought to have been brought under cultivation during the preliminary lease should be assessed at the rate prescribed for cultivated land, and not at the rate of waste land. Unless this condition is insisted upon, it is probable that lessees will neglect cultivation during the term of the preliminary lease, in the hope of getting a renewal of their tenure at lower rates.

6. In regard to leases granted for tea cultivation, lands actually planted with tea will be charged at the rate fixed for roopit land in the pergunnah wherein they lie. The rest of the lands in each grant will pay the pergunnah rate for bastoo,

bamboo, roopit, faringhatta, or waste, according to the quantity of land answering to each of these descriptions that may be found in the grant.

7. The rates to be imposed on renewal of lease in Daling, in the Darjeeling district, will be the same as that charged for similar lands in the adjoining pergunnahs in the Western Dooars of Julpigoree.

Section IV.—Rules for the Lease of Waste Lands in Chittagong.

1. It has been decided that the waste lands in the Chittagong district shall be broken up into compact blocks of 50 acres each, and that the lease of each lot is then to be sold by public competition on certain terms. It has also been ruled that without the express orders of Government no waste lands in Chittagong proper are to be granted for any other purpose than ordinary native cultivation. The lessees of the 50-acre blocks, however, are to be allowed to grow any crops including tea, they please. As far as possible their rights and interests will assimilate to that of a noabad talookdar. Tea planters therefore as well as all other classes of the community when they require lands are at liberty to take action under the rules reproduced below. Here and there indeed it may be possible that there are large tracts of waste land better fitted for the cultivation of tea than for anything else, and a special grant on special terms may be made of such blocks if necessary, but in every case of this character a separate application must be submitted for the orders of Government. In such a case no approval of a lease or permission to occupy any lands in anticipation of sanction should be accorded without formal authority. The general rule is that the land, whether for tea or any other purpose, is to be disposed of under the system for granting these lands in 50-acre blocks.

2. The whole of the waste lands are not under the rules in force thrown open at once for sale, but the leases of the surplus waste land blocks in one village at a time are put up to auction on a given day on the established terms. No exception to this rule is to be allowed, and if in any particular locality a lot of 50 acres or less is required, and no notification has issued, or is at present likely to issue, in regard to the village where this land is situated, the proper course will be to submit an application to the Board in order that the instructions of Government may be obtained in each case.

3. The rules for the disposal of waste land in 50-acre blocks apply only to the Regulation District of Chittagong, and are as follows:—

Rules for Cultivation Leases of small lots of Waste Land in the Regulation District of Chittagong, published by Government on the 12th May 1880.

These rules shall be applicable to all such waste lands being the property of Government and not included in, or required for inclusion in, other

8. In the case of tea leases in the hill ~~of Chittagong~~ Darjeeling district an additional rate of one rupee an acre shall be imposed on ~~the~~ renewal of the lease subsequent to the expiration of the preliminary lease. The term of such renewed leases will be 20 years.

settlements, taluki or other, within the limits of the Regulation District of Chittagong, as shall from time to time be applied for by small capitalists for the purposes of ordinary native cultivation.

2. Such lands so applied for shall, with the exception hereinafter provided, be divided into lots of about 50 acres, and their leases disposed of by public aution to the highest bidder. The land shall be divided into lots by the Collector, either according to the wishes of applicants or as may be convenient, but he must be very careful to define the lot as clearly as possible at time of sale.

3. The first lease shall run in every case to the general year of resettlement for the district, viz. 1898 A. D., and the lessee shall have a right of resettlement on such terms and for such period as may then be fixed, provided that the resettlement shall not be for a less period than 20 years.

4. Selected tracts of available waste land shall be put up to auction from time to time. A general notice shall be issued setting forth that leases of the waste lands situated in the mouza or locality specified, will be put up to public auction on a specified date in such lots not exceeding 50 acres as may be applied for, and inviting persons who may wish to bid for any lot or lots of the said lands to put in written application for the same within one month from the date of the publication of the notice.

5. This general notice shall be in the form set out in the Appendix form J, and shall be published by posting up copies in the offices of the Settlement Officer and the Collector, in the police station within whose jurisdiction the village lies, and in some conspicuous part of the villages containing or adjoining the tract.

6. The applications for leases therein invited shall be required to contain—

(1) The name, father's name, and residence of the applicant;

(2) A specification of the area, situation, boundaries, and general description of the land applied for, so far as they can be ascertained without a detailed survey.

7. On the date fixed in the general notice, all plots that have been applied for shall be put up to auction and leased to the highest bidder.

8. Plots subsequently applied for shall from time to time be put up to auction and disposed of in like manner.

9. At time of sale the Collector shall be careful to notify that the sale is made subject to these rules.

10. It will in every case be in the discretion of the Collector, Settlement Officer, or other officer empowered to hold auctions, when putting up the leases to public competition, to classify the plots as first or second class waste, and to fix the upset rates accordingly.

Those rates will be—

For first class waste.—From the first to the end of the fifth year, at two annas an acre.

From the sixth to the end of the tenth year, at five annas an acre.

Cultivation then found to be measured and assessed at Rs. 2 an acre, the waste remaining at five annas an acre.

For second class waste.—From the first to the end of the fifth year, at one anna and a quarter an acre.

From the sixth to the end of the tenth year, at two annas and a half an acre.

Cultivation then found to be measured and assessed at Re. 1-4 an acre, the waste remaining at two annas and a half an acre.

11. It shall be a condition of the sale that at the end of the tenth year of the lease, or as soon after as the Collector may think proper, a measurement of the land under cultivation may be made, and the assessment re-adjusted in respect of the area so found, according to the above rates. Any *sunn* and *gorjon kholas* found shall also then be assessed at fair rates. One more similar measurement and re-adjustment of the assessment may be made at any time after the end of the fifteenth year, after which no further measurement or re-adjustment of assessment shall be made till the lease expires.

12. The purchasers of the lots, within one week after the auction, shall deposit the amount of the first year's rental, which shall be taken to cover the expense of mapping, measuring, and demarcating the lots, and no further payment on this account shall be required from the lessee. But the lessee shall bear the cost of clearing the boundary trace when it passes through jungle. If the amount of the first year's rental be not deposited within one week as required above, plus the estimated cost of clearing the boundary trace when necessary, the sale may, at the discretion of the Collector, be held void, and the lease again put up to auction.

13. An amin shall then be deputed to the village to measure and map the lots and to demarcate the boundaries.

14. The map shall be on the scale of 32 inches to the mile, and shall show all natural features of the plots, such as khals and hills, and shall also show all public pathways. The position of the plot shall in every case be fixed by an offset taken from some permanent and recognizable landmark in the vicinity.

15. The amin shall prepare a field-book of each lot, showing clearly the position and identification of the lands lying within its boundary and also the total area.

16. In demarcating the lots, natural boundaries shall be followed as far as possible. The boundaries shall in every case be further demarcated by marks, consisting of posts or tree-stems set in mounds of earth at every angle of the boundary. On receipt of the amin's report a lease shall be granted to the purchaser in a form which shall be the counterpart of the form of kabuliyat (K) given in the Appendix, together with a copy of the amin's map.

17. If at the time of giving possession of the lot to the lessee any dispute shall arise as to its boundaries or its identity with the lot of which he purchased the lease, the purchaser shall be bound by the decision of the Collector, and if dissatisfied therewith may throw up the lease, in which case the amount paid as purchase-money will be repaid to him without interest, after deducting any actual expenses incurred on survey, demarcation, or otherwise.

18. Any land covered by the lease which may at any time be required for a public purpose, may be taken up by Government free of cost, a reduction being made in the rent payable under the lease proportional to the area taken up by Government; but the value of any improvement or property therein shall be paid to the lessee, and shall be assessed under the provisions of the law in force for the time being for the acquisition of land for public purposes.

19. The Government reserves to itself the right to all minerals on the lands which may be leased, together with such rights of way and other reasonable facilities as may be requisite for working, getting, and carrying away such minerals.

20. The title conveyed by the lease shall be heritable and transferable, provided that no transfer shall be made of less than the whole area, and that no transfer shall be valid as against Government, but shall, on the contrary, be equivalent to a surrender of the lease unless notice of the transfer shall have been given by the transferree to the Collector within two months of the transfer.

21. No sub-tenure inconsistent with the conditions or for a period beyond the term of the lease can be granted by the lessee, and if the lessee creates an undertenure he shall be bound to impose a condition prohibiting his undertenant from creating any lower undertenure. Such undertenant shall be bound to let to cultivating ryots only.

22. In the case of lands exposed to salt-water inundation and requiring to be protected by embankment, the above rules shall be subject to the following modifications :—

(*a*)—The Collector or other officer empowered in that respect may, at his discretion, offer such lands to auction in lots of such area greater than 50 acres as may be applied for either by a single applicant or by several applicants jointly: provided that such area be not more than can, in the circumstances of the locality, be effectively protected by a single continuous outer line of embankment, and shall in no case exceed 200 acres if settled with a single applicant, or 50 acres per each applicant if with several applicants jointly.

(*b*)—The outer boundary of the grant having been duly demarcated and boundary marks placed by the amin, the applicants shall be required, on pain of forfeiture of the grant in case of default, to complete the demarcation of boundary, within one year from the date of auction, by the erection at their own cost of the necessary embankment.

(*c*)—In the case of a joint application by several persons, the distribution amongst them of the land within the joint embankment shall be matter of private agreement amongst themselves, and they shall be jointly and severally responsible for the rent of the whole.

23. The rent payable on waste lands leased under these rules shall be paid to the same persons and in the same manner as the revenue payable from Noabad taluks. The last days of payment will be the same as those fixed for payment of Government revenue by zemindars in the Chittagong district.

24. Payment of the rent due on leases granted under these rules shall be enforced and arrears realized by the same process as in the case of Noabad taluks.

Section V.—Rules for the Lease of Waste Lands in the Chittagong Hill Tracts.

The following rules for the grant of leases for tea cultivation in the district of the Chittagong Hill Tracts were published by the Government of Bengal on the 30th June 1879 :—

1. The lands that are generally available under these rules in the district of the Chittagong Hill Tracts lie within the following boundaries :—

On the North.—The Fenny river.
On the West.—The Regulation District of Chittagong.

On the South.—The province of Arakan.

On the East.—The frontier line notified at page 1168 of the *Calcutta Gazette* of the 20th September 1876.

2. The following lands will not ordinarily be available under these rules:—

(*a*)—Lands comprised within the boundaries of the Myorie, Kaptai, Rainkheong, Sungoo, and Matamore protected forest reserves, or any reserves which may be taken up in the future by the Forest Department, and such other lands which, by a notification in the *Calcutta Gazette*, are held to constitute a reserve for the supply of timber, fuel, grazing, or any other article of general and public consumption.

(*b*)—Lands not included in the above category, but which now bear *jarool*, *gurjan*, *gambar*, or other valuable trees in compact blocks or patches, or on which valuable sunn kholas are situated.

(*c*)—Lands in respect of which any person or persons, or any village community, possess rights of occupancy, or such other rights or privileges as render it impolitic or unadvisable to grant such lands to any other person or persons for the purpose of tea cultivation.

(*d*)—Lands lying within a distance of 60 feet on either side from the centre of any public road or thoroughfare: provided that such road or throughfare shall have been constructed, or shall be kept in repair, from public funds, and that it be borne on the list of the district roads of the district.

(*e*)—Lands which the local Government may at any time by a notification in the *Calcutta Gazette* expressly exempt from the operation of these rules.

3. Every person, company or association desirous of obtaining a grant of land under these rules must, in person or by a duly authorized agent, present an application on plain paper to the Deputy Commissioner of the district of Chittagong Hill Tracts.

4. The application must specify—

(*a*)—The name or names and address or addresses of the applicant or applicants, and of his or their authorized agent, if any.

(*b*)—The area, situation, and bouudaries of the land applied for as far as they can be ascertained without a detailed survey.

(*c*)—The particulars, if any, which may appear to the applicant to bring any part of the land applied for within the exceptions mentioned in rule 2. The application must also state whether the land, or any part of it, is or has ever been cultivated in any manner.

5. Every lot applied for must be compact and capable of being enclosed in a ring fence; and if any part of the land touches on a public road or navigable river, the length of such road or river frontage must not exceed one-half the breadth of the lot applied for.

6. Not more than 800 acres will ordinarily be granted to any one applicant, company or association; and when more than 800 acres are applied for, the applicant must set forth specially the grounds for such application and give *primâ facie* guarantees that he possesses the requisite capital for working such larger area. All applications for more than 800 acres will be forwarded by the Deputy Commissioner to the Commissioner, who, if he desires to recommend compliance therewith, will forward them to the Board of Revenue, who will take the orders of Government upon each case.

7. On receipt of an application for any area not exceeding 800 acres, the Deputy Commissioner must satisfy himself, as far as lies in his power, that the requirements of the rules have been complied with. If he considers that the application should be rejected, he will record an order to that effect, giving his reasons for such rejection. An appeal will lie from such order of rejection to the Commissioner of the Division if preferred within thirty days from the date of the order. If the Deputy Commissioner considers that an application for such area as it is within his power to grant should be entertained, or in the case of application for areas over 800 acres, when the orders of Government accepting the application have been received, the applicant or his agent will be required to deposit the cost of survey and demarcation to be made as hereinafter provided. The amount to be so deposited must be calculated at one rupee per acre of the total area applied for; if the area is found to be greater, the sum of one rupee per acre must be paid on account of such excess area before a preliminary lease is granted. Payments under this rule do not cover the cost of erecting permanent boundary marks under rule 20.

8. On receipt of the sum payable under the preceding rule, and of an agreement signed by the applicant, or by his authorized agent, to pay such further sum as may be required for the purposes abovementioned, the Deputy Commissioner will record an order appointing a proper officer for the purpose of making full and detailed enquiries into its condition and circumstances.

9. The general object of such enquiry shall be to ascertain whether or not the land applied for can be granted under the rules in force; but the Deputy Commissioner may instruct the officer making the enquiry to furnish him with such other specific and detailed information as may seem to him to be necessary.

10. On completion of this enquiry, the officer making it will record the result thereof, and submit a report for the orders of the Deputy Commissioner. If the Deputy Commissioner, after considering the report and after calling for such explanations, oral or written, as he may deem necessary, shall be of opinion that the land applied for cannot be granted under the rules, and should not therefore be surveyed, he will record an order to that effect. An appeal will lie from such order to the Commissioner of the Division if preferred within thirty days from the date of the order.

11. If the Deputy Commissioner decides that the land applied for can be granted under the rules and should therefore be surveyed, he will record an order to that effect.

12. If the Deputy Commissioner finds the land, or any part of it, in the occupation of any person or persons, or of any village community, he will submit a full report of the circumstances for the orders of the Commissioner, stating in detail how he proposes to deal with such prior occupants; and if it is proposed to remove them, the compensation, if any, which the applicant undertakes to pay to such persons. The Commissioner will report his orders in all such cases for the information of Government.

13. If any claim or objection be preferred under Act XXIII of 1863, the Deputy Commissioner will proceed to dispose of the same in accordance with the provisions of that Act.

14. The officer who made the enquiry provided for by rules 8 to 10 will, on receipt of an order to that effect from the Deputy Commissioner, proceed to point out to the surveyor the boundaries of the land applied for, and such prominent features in it as may be useful for the purposes of the survey, and which should, in his opinion, be entered in the preliminary lease as hereinafter provided. The boundaries and other feature abovementioned should be clearly marked and defined by the officer in presence of the surveyor, and the latter should be furnished with a list of them signed by the said officer.

15. The surveyor will then proceed to make the survey and put up such temporary boundary marks as are necessary for that purpose. He must prepare a map showing—

(*a*)—All natural features of the country lying within the boundaries as fixed by the officer who made the enquiry under the rules 8 to 10,—*e.g.* bheels, streams, forest clumps, &c.

(*b*)—Such features of the country lying outside the boundary of the land to be surveyed as may serve to identify the latter and connect it with the revenue survey or other existing map.

The surveyor is bound to bring to the notice of the Deputy Commissioner any fact which may come to his knowledge in the course of the survey rendering it advisable that the land he is surveying should not be granted under these rules.

16. The map should ordinarily be on a scale of 16 inches to the mile. If possible the surveyor's field-book should be copied at the back of it; if not, a copy of the field-book should be attached to or accompany the map. If the map be originally in the vernacular, the Deputy Commissioner will cause it to be translated into English.

17. On the map being completed, it must be checked by an officer appointed by the Deputy Commissioner. If found to be incorrect, it will be amended by the surveyor in conjunction with the officer above-mentioned; if found to be correct, it will be laid before the Deputy Commissioner with the report of the officer who made the preliminary enquiry under rules 8 to 10, and with all other papers connected with the case.

18. The Deputy Commissioner will then proceed to consider the application. A date for the purpose must be previously fixed by him and due notice of it given to the applicant or to his authorized agent.

19. The Deputy Commissioner shall have power to reject an application at any stage of the proceedings under the rules if he sees reason to do so, refunding in such case to the applicant the deposit made by him on account of survey, or the balance thereof in the case of any portion of it having been expended in survey. He is authorized to reject an application when he does not consider that there is a *bonâ fide* intention on the part of the applicant to cultivate in tea the land applied for, or when it appears desirable to reserve the land for cultivation other than tea, or to preserve any forest standing on it. An appeal against every such order of rejection shall lie to the Commissioner of the Division if preferred within thirty days of the date of the order.

20. If the Deputy Commissioner grants the application, he will without delay grant the applicant a lease in form L of the appendix, and call upon him to execute a counterpart thereof. He will also direct him to mark out the land leased by a continuous trench, or in such other manner as the Deputy Commissioner may direct. Within three months of the grant of such lease, the lessee must, on pain of forfeiture of all rights in the land leased, mark out the land as above directed, and must further erect, at his own expense, such permanent boundary marks as the Deputy Commissioner may direct. On the expiry of the three months the surveyor must test the correctness of the boundary line and permanent marks, and report the result to the Deputy Commissioner, at the same time pointing out to the lessee or his representative, by written notice, any correction that may be required. If the corrections indicated are not made by the lessee or his representative within thirty days of the receipt of such notice, all rights in the land shall be liable to forfeiture to Government.

21. Whenever after receipt of an application as provided for in rule 3, and after making such enquiries as he may deem necessary, the Deputy Commissioner shall be of opinion that there is no *primâ facie* objection whatever to the grant, under the rules, of the land applied for, he may put the applicant in preliminary and provisional possession of an area not

exceeding one-eighth of the estimated area of the land applied for, with the object of enabling the applicant to make preparations for commencing cultivation and getting the land in order: provided that the applicant before obtaining such preliminary possession shall have erected such boundary marks as the Deputy Commissioner may direct, and that the amount of all estimated charges incurred in connection with such preliminary occupation shall have been deposited by the applicant.

22. The order for and condition of such preliminary occupation shall be in form M in the appendix, and shall be addressed to the applicant. A copy of this order shall be signed by him as an acknowledgment of occupation, and as signifying his intention to abide by the same, and deposited with the Deputy Commissioner.

23. Grantees are not permitted to club or amalgamate their grants otherwise than by transfers duly registered, as provided for in the preliminary lease. Any unauthorized amalgamation will subject the holders of the grants in question to forfeiture of all right in the lands so amalgamated.

APPENDIX.

FORM A.

APPLICATION UNDER RULE 4, SECTION II, PART I.

To

The Commissioner in the Sundarbans.

Dated

SIR,

I APPLY for a plot of waste land in the Sundarbans under the rules for the lease of Sundarban waste lands dated the , and hereby bind myself to comply with all the requirements of the said rules.

2. The estimated area of the land is about bighas of the standard measure of 80 cubits square. The land is entirely covered with jungle and unoccupied, and to the best of my information and belief has not been leased out.

3. The land is in the Sundarbans of the district and *is a portion of lot No. of Lieutenant Hodge's Map.* Its boundaries are—

North,
East,
South,
West,

4. A rough sketch map of the lands is hereunto annexed.

FORM B.

NOTICE UNDER RULE 17, SECTION II, PART I.

Form of Notice of Lease of Waste Lands.

NOTICE is hereby given that the lease of the land specified in the Schedule hereunto annexed, and of which the plan is open to inspection at the office of the Commissioner of the Sundarbans, has been applied for by , and will be sold at 12 o'clock noon on the of unless meantime the sale is stopped or postponed in consequence of claims or objections under Act XXIII of 1863 (*to provide for the adjudication of claims to waste lands*), or owing to any other cause.

2. The lease of the land will be granted subject to the conditions which are specified below, as well as to the general terms annexed to the rules for the sale of leases of waste lands in the Sundarbans of the 24-Pergunnahs, Jessore, and Backergunge, dated 12th November 1879.

FORM C.

Form of Lease under Clause 2, Section II, Part I of the Rules for the lease to large capitalists of Waste Lands in the Sunbarbans.

THIS lease is granted by the Secretary of State for India in Council to , his heirs, executors, administrators, and assigns, for the term of 40 years, from the day of 18 for that portion of waste land in the Sundarbans estimated to contain bighas, described as and bounded as follows:—

On the north
On the east
On the south
On the west

The conditions of this lease are—

First.—That one-fourth of the entire area leased shall be for ever exempted from assessment as an estimated allowance for unassessable area, such as that occupied by water-courses, creeks, tanks, roads, the space required for the construction of the lessee's embankments, dams, tow-paths, &c., and for irreclaimable waste land.

Second.—That the remaining three-fourths of the area leased shall be held free of assessment for ten years, from the , and shall be subject thereafter to annual payment at the following rates, namely :—

From the beginning of the 11th to the end of the 15th year, annas the bigha of 1,600 square yards.

From the beginning of the 16th to the end of the 20th year, annas the bigha of 1,600 square yards.

From the beginning of the 21st to the end of the 40th year, annas the bigha of 1,600 square yards.

Third.—That one-eighth of the entire area leased, as recorded in the lease, shall be cleared, and shall be in a state fit for cultivation at the end of the fifth year, reckoning from 18 ; and that at any time after the expiration of the said fifth year the Sundarbans Commissioner or other officer appointed by Government, or any person authorized by him, may enter upon the land, and cause it to be measured for the purpose of ascertaining whether this condition has been fulfilled.

Fourth.—That, on failure to comply with the above clearing condition, the lessee shall forfeit all rights in the land under the present lease, and the Government shall have the right of immediate re-entry : provided that, if the lessee shall give up the lease to the Sundarbans Commissioner or other officer appointed by Government, within one month of the date on which notice of such forfeiture shall be given to him, and shall demand a fresh lease, such fresh lease shall be given to him on the following conditions—namely, that the lessee shall forfeit all claim to continued possession of land free of assessment, and that his holding shall at once become liable to an annual payment at the lowest rate of assessment fixed in the present lease, and shall continue liable to payment at such rate for the remaining free term of the lease and shall also be liable to a payment at a rate 20 per centum higher than that which has been fixed in the present lease for each period up to the termination of the settlement.

Fifth.—That, in the event of the lessee failing to demand such fresh lease, and to execute the corresponding agreement, the entire area comprised in the present lease shall be resumed by the Government which shall enter into possession at once, and the lessee shall forfeit all right and interest in the lands, both those which may still be uncleared and those which may have been cleared and brought into cultivation.

Sixth.—That the amount of assessment due on the land shall be paid according to the fixed instalments to the Collector of the district.

Seventh.—That all arrears of assessment due on the land shall be recoverable as arrears of revenue due on temporarily-settled estates according to any law for the time being in force.

Eighth.—That, upon or at any time after the expiration of the term of 40 years hereby granted, reckoning from , this lot shall be open to resettlement for a period of 30 years on such terms as the Government shall think fit: provided that the assessment shall not be fixed higher than the rates which would be paid by cultivating ryots in the neighbourhood for land growing the ordinary crops of the country, less 30 per centum to be allowed to the lessee to cover the risks and cost of collection and to represent his profits; and that the above assessment shall be calculated on the entire area leased, less the one-fourth which is exempted from assessment under the first condition of this lease.

That the land shall be subject to any cesses—such as the district road cess, the public works cess, or any other—in addition to the assessment to be paid; but the liability of the land to these cesses shall be left to the discretion of the local Government after the first period of 40 years' settlement has expired.

Ninth.—That the land shall from time to time be subject to resurvey and re-assessment, in accordance with the first clause of the preceding condition, after the expiration of 30 years from any resettlement.

Tenth.—That the land shall be subject to all existing rights of way and water and other easements, and to the following exceptions and reservations which were particularized in the notice of sale of this lease.

Eleventh.—That the right of using all streams and channels in any way navigable shall be reserved to the public, as also the use of a tow-path not less than 25 feet in width on each side of every such stream and channel.

That no charge will be made for wood and timber standing on the land at the time it is leased, nor for any wood which may be cut and burnt to effect clearances, or which may be used on the land. But, for wood and timber exported for sale, a duty shall be levied at such rate and in such manner as may from time to time be prescribed by Government.

Twelfth.—That, in the event of any boundary dispute arising between the lessee of this lot and the lessee of any adjoining lot already leased under the Waste Lands Lease Rules, or which may subsequently be leased, the holders of this lease shall be bound to submit such dispute to the decision of the Commissioner in the Sundarbans, or other officer empowered by Government to decide such disputes. That the decision of the Sundarbans Commissioner, or other officer abovenamed, shall be appealable to the Board of Revenue, and the decision of the Board shall be final and binding on the lessees. That the lessee shall have no claim against the Government for compensation or damages in respect of land having been included in this lease, which has already been included in some previous lease; but the lessee shall be entitled to proportionate reduction of the assessment in respect of any land covered by this lease which may subsequently be discovered not to have been available for lease.

Thirteenth.—That on being put in possession of the lot hereby leased, the lessee shall, except where the boundary runs along a river or well-defined nullah, within three months erect masonry pillars or platforms, or such other landmarks as may be required, to the satisfaction of the Sundarbans Commissioner, or other officer appointed by Government, at each point where more than two lots or patches of waste or other properties meet, and large earthen mounds at every angle and at intervals of a hundred yards of the boundary line between such masonry pillars or platforms.

Fourteenth.—That, if the lessee neglect to demarcate the lands as prescribed in the preceding condition, the Commissioner in the Sundarbans, or other officer appointed by Government, shall have the right of entry on the lands, and shall erect the landmarks hereinbefore described, and all costs incurred in that behalf, whether the actual costs of the landmarks, or the expenses incurred for clearing any jungle, or for supervision, or travelling expenses, and all charges whatsoever, shall be recovered from the lessee by the law in force for the time being for the recovery of Government demands, or the recovery of arrears of assessment of the land, as shall be decided upon by the Commissioner in the Sundarbans, or other officer appointed by Government.

Fifteenth.—That, if any land leased under this lease shall hereafter be required for any public purpose, such land, whether cultivated or uncultivated, may be resumed by Government on exempting the lessee from payment of the revenue assessed on the area required, and in the case of cultivated land by further payment of the reasonable cost of bringing the land under cultivation, and on payment of reasonable compensation for the value of any building, &c., which may stand on the lands.

Sixteenth.—That the Government reserves to itself the right to all minerals on the land, together with such rights of way and other reasonable facilities as may be requisite for working, getting, and carrying away such minerals. It also retains its proprietary right in the land, and only confers on the lessee an occupancy right, which shall be hereditary and transferable.

FORM D.

Schedule of Rates of Assessment for grants of Sundarban waste land to large capitalists in accordance with clause 2 of the terms of lease annexed to the rules, Section II, Part I.

TRACT I.—24-PERGUNNAHS, WEST OF THE KALINDI RIVER.

Number of lot according to Mr. Ellison's map of the Sundarbans.	Estimated area in standard bighas of 80 cubits square.	LOCALITY.		RATE OF ASSESSMENT PER BIGHA OF 80 CUBITS SQUARE.		
		Thana.	Sub-division.	From 11th to 15th year.	From 16th to 20th year.	From 21st to 40th year.
Saugor Island (a portion.)	135,674	Sultanpore	Diamond Harbour	2 annas	4 annas ...	8 annas.
11	6,200	Ditto ...	Ditto ...	1½ annas	3 annas ...	6 annas.
15	12,800	Ditto ...	Ditto ...			
67 (south portion).	9,654	Hasanabad	Basirhat ...			
87	3,200	Ditto ...	Ditto ...	2 annas	4 annas ...	8 annas.
90	11,700	Ditto ...	Ditto ...			
110	31,000	Sultanpore...	Diamond Harbour.			
111	60,000	Ditto ...	Ditto ...			
112	2,000	Mathurapore	Ditto ...			
113	26,000	Ditto ...	Ditto ...			
114	62,000	Ditto ...	Ditto ...			
116	33,000	Ditto ...	Ditto ...			
117	29,000	Joynagar ...	Barripur ...			
118	17,000	Ditto ...	Ditto ...			
119	31,000	Ditto ...	Ditto ...			
120	19,000	Ditto ...	Ditto ...			
121	11,000	Ditto ...	Ditto ...			
122	48,000	Ditto ...	Ditto ...			
123	27,000	Ditto ...	Ditto ...			
124	19,000	Hasanabad	Basirhat ...			
125	26,000	Ditto ...	Ditto ...			
126	26,000	Ditto ...	Ditto ...			
127	38,000	Ditto ...	Ditto ...			
128 (reserved portion).	8,000	Ditto ...	Ditto ...			
128 (south portion).	29,000	Ditto ...	Ditto ...			
132 (a portion).	42,969	Ditto ...	Ditto ...			
135	28,000	Ditto ...	Ditto ...	1 anna ...	2 annas ...	4 annas.
138	17,000	Ditto ...	Ditto ...			
139	29,000	Ditto ...	Ditto ...			
140	18,000	Ditto ...	Ditto ...			
141	22,000	Ditto ...	Ditto ...			
142	22,000	Ditto ...	Ditto ...			
143	10,000	Ditto ...	Ditto ...			
144	36,000	Ditto ...	Ditto ...			
145	15,000	Ditto ...	Ditto ...			
146	47,000	Ditto ...	Ditto ...			
147	28,000	Ditto ...	Ditto ...			
148	41,000	Ditto ...	Ditto ...			
149	15,000	Ditto ...	Ditto ...			
150	33,000	Ditto ...	Ditto ...			
151	15,000	Ditto ...	Ditto ...			
152	42,000	Ditto ...	Ditto ...			
153	29,000	Ditto ...	Ditto ...			
154	38,000	Ditto ...	Ditto ...			
155	76,000	Ditto ...	Ditto ...			
156	30,000	Ditto ...	Ditto ...			
157	27,000	Ditto ...	Ditto ...			
158	33,000	Ditto ...	Ditto ...			
159	26,000	Ditto ...	Ditto ...			
160	44,000	Ditto ...	Ditto ...			
162	66,000	Ditto ...	Ditto ...			
163 (a portion).	17,000	Ditto ...	Ditto ...			

Number of lot according to Mr. Ellison's map of the Sundarbans.	Estimated area in standard bighas of 80 cubits square.	Locality.		Rate per bigha of 80 cubits square.		
		Thana.	Sub-division.	From 11th to 15th year.	From 16th to 20th year.	From 21st to 40th year.
Tract II.—24-Pergunnahs, east of the Kalindi River.						
165 (a portion)	46,451	Kaligunge...	Satkhira ...	1 anna ...	2 annas ...	4 annas.
Tract III.—Jessore.						
Lot 222 (a portion)	10,000	Paikgacha...	Khulna ...	1 anna ...	2 annas ...	4 annas.
Lot 223 (a portion)	885	Ditto ...	Ditto ...			
Lot 225	35,000	Ditto ...	Ditto ...			
Tract IV.—Backergunge.						
Nultona ...	24,987	Gulsakhali	Patuakhali	3 annas...	5 annas ...	9 annas.
Barobogi ...	33,363	Ditto ...	Ditto ...			
Sonatola ... (a portion)	24,617	Ditto ...	Ditto ...	2 annas...	4 annas ...	6 annas.

FORM E.

Amalnamah referred to in Rule 3 of the Rules for Cultivation Leases of small plots of Waste Lands in the Sundarbans, Section II, Part II.

Whereas , son of , inhabitant of , having applied for the settlement of bighas or thereabouts of land in the Government estate ~~, the boundaries roughly set forth hereafter, this amalnamah is given to him empowering him to take possession of the lands at once~~ if they be not already in the occupation of others, and to bring them into cultivation within the period of two years, or earlier, of which notice in writing is to be given by the said . When the lands are cleared a lease will be granted on the terms and conditions specified below:—

(Added by the Board.)—2. The permission given to you by this amalnamah is not transferable to any other person; but in case of your death your heirs will be recognized as standing in your place.

Should you transfer the amalnamah to any other person during your lifetime, it will be considered cancelled, and the Commissioner in the Sundarbans will be competent at once to re-enter on possession of the lands to which the amalnamah relates, whether such lands have been brought into cultivation or not, and neither you nor any other person will be entitled to a lease of such lands as provided in the preceding section—*vide* Board's No. 111A, dated 5th February 1881, to Sundarbans Commissioner.

~~*(Here enter the conditions as in Rule* 4.)~~

Boundaries.

North by
East by
South by
West by

this amabuamah is given to him em-
powering him to take possession at
once of the lands within the boundaries
roughly set forth hereafter

^ from

X Here enter the ten conditions of the for
of cultivation lease

^ or other officer appointed by Govt.

This lease shall take effect — and

the said date

From the beginning of the — year to the end of the — year Rs — being at the rate of — annas the beegha on the said area

From the beginning of the — year to the end of the year Rs — being at the rate of — annas the beegha on the said area

FORM F.

Form of Cultivation Lease to small capitalists under Rule 4 of the Rules for small plots of Waste Lands in the Sundarbans, Section II, Part II.

THIS cultivation lease is granted by the Secretary of State for India in Council to , his heirs, executors, and assigns, for that portion of cultivated land in the Sundarbans estimated to contain bighas of 1,600 square yards, described as and bounded as follows:—

On the north—
On the east—
On the south—
On the west—

~~It also includes an estimated area of bighas of unreclaimed land situated as follows:—~~

The conditions of this cultivation lease are—

First.—That the land shall be held free of assessment for two years from the ~~date of the lease~~.

Second.—That from the beginning of the third year to the end of the thirtieth year the lessee shall pay rents at the following annual rates, namely—

From the beginning of the third year to the end of the year Rs. , being at the rate of annas the bigha on the cultivated area specified above.

From the beginning of the year to the end of the year Rs. , being at the rate of annas the bigha on the said area.

Third.—That, in addition to the unreclaimed land aforementioned, the lessee shall be at liberty to bring under cultivation any quantity of land adjoining his holding which he may find *bonâ fide* unoccupied.

Fourth.—That the lessee's holding shall be liable to measurement at the expiration of the fifth year from , and again from time to time at the expiration of not less than five years from the date of the previous measurement, and that on each occasion all land found to be in his possession under cultivation in excess of the area originally assessed under the lease shall be assessed, but at no higher rates than the highest rate specified above in the second condition of this lease.

Fifth.—That at the end of the thirtieth year, and so on, at the end of every period of 30 years, the lessee shall be entitled to a fresh lease for a further period of 30 years, the rates of rent being similarly fixed on all lands which may then be found to be in his possession under cultivation, at such rates as are paid in the neighbourhood for similar lands by the ryots of grantees and landholders.

Sixth.—The Government retains its proprietary right in the land, but the tenure hereby leased shall be heritable and transferable: provided that notice of every transfer shall be given to the Sundarbans Commissioner, or other officer appointed by Government, within one month of its occurrence: provided, however, that no holding shall be divided without the permission of the Sundarbans Commissioner or other officer appointed by Government.

Seventh.—That the Government reserves to itself the right to all minerals on the land, together with such rights of way and other reasonable facilities as may be requisite for working, getting, and carrying away such minerals.

FORM G.

FORM REFERRED TO IN RULE 20 OF THE RULES FOR THE GRANT OF LEASES FOR TEA CULTIVATION TO LARGE CAPITALISTS IN THE DISTRICTS OF JULPIGOREE AND DARJEELING, SECTION III, PART I.

Form of Preliminary Lease of land in granted by the Deputy Commissoner of to (name) of (address).

1. The lands covered by this lease are situated within the boundaries shown by the red lines in map No. , dated , and attached to the lease. The lands may be described as being bounded as follows :—

North.—
East.—
South.—
West.—

Their area is more or less acres, and they are situated in the pergunnahs and tehsils detailed in the margin.

2. The rights conveyed by this lease are heritable and also transferable, provided (*a*) that the entire grant, and not a portion of it, be transferred; (*b*) that the clearance conditions are duly observed by the transferrer and transferee respectively; (*c*) that the transfer is registered in the Deputy Commissioner's office within 21 days of the date thereof; and (*d*) that a registration fee of four annas per acre be paid to the Deputy Commissioner on the occasion of every such transfer. If any transfer of the rights conveyed by this lease is made otherwise than in accordance with the foregoing provisions, all rights in the land leased shall be liable to be forfeited to Government. After the expiry of this preliminary lease, no right shall be claimed otherwise than as expressly provided for hereinafter.

Note.—A shareholder in a registered joint-stock company may transfer his shares, or any part of them, without registering the transfer or paying any fee under this rule. A partner in any other form of company or association may transfer his interest, or any part of it, but in that case the transfer must be registered under this rule, and a fee paid which shall bear to the maximum fee payable on transfer of the entire grant the ratio that the interest transferred bears to the sum of all the interests of the partners in the grant.

3. The rent to be paid shall be as follows :—

Year of entry (*i.e.* from actual date of entry to 31st March following)	*Nil.*
1*st* full year (from 1st April following date of entry)	*Nil.*
2*nd* year	3 annas per acre.
3*rd* ,, ...	6 ,, ,,
4*th* ,, ...	9 ,, ,,
5*th* ,, ...	12 ,, ,,

The rent shall be paid to the tehsildar of in the following instalments :—

1st September, one-half; 1st March one-half.

4. The lessee shall either himself reside on or near to the lands covered by this lease, or he shall appoint a manager or agent who shall reside on or near to such lands, and who shall be provided with a full legal power to act on behalf of the principal in all matters arising out of or concerning the lands covered by the lease.

5. The lessee binds himself to conform to all the provisions of the rules for the grant of tea leases under which this lease is granted.

6. Five per cent. of the area of the lands leased shall be cleared by the end of the second year after the grant of this lease, and 10 per cent. by the end of the third year.

7. Any land covered by the lease which may at any time be required for a public purpose, may be taken up by Government free of cost on a reduction being made in the rent payable under the lease proportionate to the area taken by Government. But the value of any improvements or property thereon shall be paid to the lessee, and shall be assessed under the provision of the law in force for the time being for the acquisition of land for public purposes.

8. All rights to minerals or quarries of all kinds are reserved to Government, together with such rights of way and other reasonable facilities as may be requisite for working, getting, and carrying away such minerals.

9. No right of fishery, and no right to dam up or otherwise obstruct the passage of any stream, is given by this lease. A public right of way over twenty yards on either bank of every stream, available at any time of the year for local boat traffic, is reserved.

10. Standing timber must be paid for at the average rate per acre intimated to the lessee by the Deputy Commissioner before possession is given under this lease, unless, with the sanction of the Board of Revenue, payment by instalments has been allowed. In the latter case, payment must be made according to the schedule of instalments endorsed upon the lease. In the event of the lessee throwing up the lease while any instalments due to Government on account of timber are unpaid, the lessee hereby agrees that all such instalments shall forthwith become due and be recoverable from him under the Public Demands Recovery Act, 1880, whether all the timber on the grant has been cut by him or not. But he shall have no right of any kind over any timber on the grant, cut or uncut, after the date of his so throwing up the lease.

11. The Deputy Commissioner may at any time enter on, inspect, or measure the area under cultivation, and the lessee may at any time demand that such measurement be made: provided that the expenses of any such inspection or measurement demanded by the lessee shall be paid by him as rent due. If after such inspection, the Deputy Commissioner finds that 15 per cent. of the total area held under the lease has been brought under cultivation by means of good husbandry and actually bears tea-plants the lessee shall be entitled to the renewal of the lease for a further period of twenty years, and to renewals for similar periods in perpetuity, subject to the following conditions:—

(*a*)—Subject to any general or special orders of Government, the rent to be paid shall be fixed by the Board of Revenue on the report of the Deputy Commissioner on each occasion of renewal, but shall not exceed the rate of rent per acre paid in the neighbourhood at the time of renewal for the highest class of lands under ordinary cultivation. If at any future time the administration of the tracts under tea cultivation should entail on the State any considerable increase of expenditure, it will be competent to the Government, with the sanction of the legislature, to impose such special taxation as may be deemed necessary, either by raising the rent or in some other mode. But under no other circumstances will the rent, which has now been fixed for a term of years on the principle above enunciated, be raised during the currency of such term.

(*b*)—The title conveyed by the renewed lease shall be heritable and transferable, provided that no transfer shall be made of less than the whole, and that no transfer shall be valid as against the Government, but shall on the contrary be equivalent to a surrender of the lease, unless notification of the transfer shall have been given by the transferree to the Deputy Commissioner at the time of transfer, together with a fee of four annas per acre of the area leased.

(*c*)—In all other respects the conditions of the renewed lease shall be the same as those of the preliminary lease.

12. The rights and privileges conveyed by this lease, and by any renewed lease granted in accordance with its provisions, shall be liable to be forfeited on failure of the lessee to comply with any condition thereof.

13. If before the expiration of this preliminary lease, no application for a renewal of the lease shall have been made in accordance with the above provisions, the lessee may be allowed to hold on as a tenant-at-will, but not otherwise, until other arrangements shall have been made by the Deputy Commissioner.

FORM H.

FORM REFERRED TO IN RULE 22 OF THE RULES FOR THE GRANT OF LEASES FOR TEA CULTIVATION TO LARGE CAPITALISTS IN THE DISTRICTS OF JULPIGOREE AND DARJEELING, SECTION III, PART I.

To the Tesildar of

WHEREAS of and (name) of (residence) propose to enter into an agreement in regard to certain land (situated at or near the spot herein described) for the purpose of cultivating tea, and whereas (name) of (residence) desires immediately to enter upon occupation of some part of the above lands for the purpose of making preparations for, and for commencing such cultivation, I do hereby authorize the said (name) of (residence) hereby to use for that purpose any lands lying within (here specify boundaries), and not exceeding 100 acres in all.

In the event of a lease being hereafter granted, the date of entry referred to in such lease shall be held to be not the date of this order, but the date of possession being given under such lease. In case of a lease being refused, no claim to compensation shall lie against the Government for any outlay incurred by (name) of (residence) on the strength of this order. No rent shall be payable for land occupied during the currency of this order, the term whereof shall expire on the 31st March next.

Occupation under this order, or after its expiry, without an express condition to the contrary, shall never be held to constitute any tenure other than a tenancy-at-will from year to year. The occupant shall keep the boundary line and marks in repair and clear of jungle. A copy of this order has been delivered to (name) with permission to enter into occupation. You will register him as in occupation of the land under the usual amalnama.

FORM I.

Draft form of Preliminary Lease of Arable Land in the Western Dooars (Rule 15 of the Rules, Section III, Part II).

1. A preliminary lease for five entire years of land in , granted by the of to of .

The lands covered by this lease are situated within the boundaries shown by the red lines in map No. , dated , and attached to this lease, and may be described as being bounded as follows:—

North	*South*
East	*West*

Their area is more or less acres, and they are situated in pergunnah , talook , in the tehsil of in the Western Dooars.

2. The rights conveyed by this lease are heritable, but not otherwise transferable. After the expiry of this preliminary lease, no right shall be claimed otherwise than as expressly provided for hereinafter.

The rent to be paid shall be as follows:—

Year of entry (*i.e.* from actual date of entry to 31st March following)	*Nil.*
1st full year (from 1st April following date of entry)	*Nil.*
2nd year	3 annas per acre.
3rd ,, ...	6 ,, ,,
4th ,, ...	9 ,, ,,
5th ,, ...	12 ,, ,,

The rent shall be paid to the tehsildar of in the following instalments:—

3. The lessee shall reside himself on or near the lands covered by the lease. He shall keep all boundary lines or marks in good order and repair and clear of jungle, and shall within one year from the date of this preliminary lease, make such continuous boundary mark as he shall be required to do by a written order. If he fail to do so, the Deputy Commissioner or sub-divisional officer may cause the boundary to be made and recover the cost thereof as an arrear of rent, or he may call on the lessee to make it within a specified time on pain of forfeiture of the lease.

4. Any land covered by the lease, which may at any time be required for a public purpose, may be taken up by Government free of cost on a reduction being made in the rent payable under the lease proportionate to the area taken by Government. But the value of any improvements or property thereon shall be paid to the lessee, and shall be assessed under the provision of the law in force for the time being for the acquisition of land for public purposes.

5. All rights to minerals or quarries of all kinds are reserved to Government, together with such rights of way and other reasonable facilities as may be requisite for working, getting, and carrying away such minerals.

6. No right of fishery, and no right to dam up or otherwise obstruct the passage of any stream, is given by this lease. A public right of way over twenty yards on either bank of every stream, available at any time of the year for local boat traffic, is reserved.

7. All sissoo, sal, and chelownee trees, of a girth of over three feet at a distance of three feet from the ground, and all such khair trees as may be fit to cut, are to be paid for by the lessee at the rates at which they may be valued by the Forest Department. All other trees may be disposed of by the lessee. The four kinds of trees above specified shall be counted and paid for previous to possession being given.

8. The Deputy Commissioner may at any time enter on, inspect, or measure the area under cultivation, and the lessee may at any time demand that such measurement be made. Provided that the expenses of any such inspection or measurement demanded by the lessee shall be paid by him as rent due. If after such inspection by any officer deputed for the purpose it shall appear that one-half of the total area held under the lease is occupied by homesteads or is cultivated or left fallow according to good husbandry, or otherwise fairly turned to account for agricultural purposes, the lessee shall be entitled to renewal of this lease for such further period as shall coincide with the termination of the settlement period then current, and thereafter to renewal for the period of each fresh settlement of the talook, subject always to the following conditions:—

(*a*) The rent to be paid shall be fixed by the Deputy Commissioner on the order of Government on each occasion of renewal.

(*b*) The title conveyed by the renewed lease shall be heritable and transferable, provided that no transfer shall be made of less than the whole, and that no transfer shall be valid as against the Government, but shall, on the contrary, be equivalent to a surrender of the lease, unless notification of the transfer shall have been given by the transferree to the Deputy Commissioner at the time of transfer, together with a fee of four annas per acre of the area leased.

(*c*) In all other respects the conditions of the renewed lease shall be the same as those of the preliminary lease.

9. The rights and privileges conveyed by this lease, and by any renewed lease granted in accordance with its provisions, shall be liable to be forfeited on failure of the lessee to comply with any condition thereof.

10. If, before the expiration of this preliminary lease, no application for a renewal of the lease shall have been made in accordance with the above provisions, the lessee may be allowed to hold on as a tenant-at-will but not otherwise until other arrangements may have been made by the Deputy Commissioner.

11. The lessee may sublet any part of the land covered by this lease on such terms as he pleases, provided that he gives the same promise of renewal of the tenure to his sub-tenant, on condition of bringing his land into cultivation as is given to himself by this lease. The rent to be paid on renewal shall be determined on the application of either party by the Deputy Commissioner, who has the power to fix equitable rates of rent as he has, under sections 76 to 79 of Act X of 1859, to fix terms of pottah.

12. No sub-tenant under the lessee shall sublet any part of his land on pain of forfeiture of his tenure; but this rule and the last shall not be held to prevent the employment of adhairs, projahs, and other labourers supplied with seed and paid by giving them half the crop. The Government reserve power to make rules to be observed by the lessee and his tenants for the purpose of carrying out the provisions of this and the last preceding clause, and the lessee agrees to abide by such rules when published for general observance, and to hold the land subject to such rules.

FORM J.

[*Notice referred to in Rule 5 of the Rules for Cultivation Leases of small lots of Waste Land in the Regulation District of Chittagong, Section IV.*]

NOTICE.

Is hereby given that leases of such waste lands situated in mouzah as may be applied for, and as are not included in, or required for inclusion in, any other settlement, will be put up at auction to the highest bidder in lots of 50 acres or under, on the .

The leases will run till the end of the year 1897, but the lessee will acquire the right to the land in perpetuity, subject to resettlement after periods of twenty years. All persons wishing to obtain leases of any such lands of the said mouzah are required to file applications in the office of the Settlement Officer, Chittagong, within one month from this day.

The applications must be in writing, on paper bearing an eight-anna court-fee stamp as required by law, and must contain the following particulars :—

(1.)—The name, father's name, and the residence of the applicant.

(2.)—A specification of the area, situation, boundaries, and general description of the land applied for so far as they can be ascertained without a detailed survey.

FORM K.

Form of Kabuliyat referred to in Rule 16 of the Rules for Cultivation Leases of small lots of Waste Land in the Regulation District of Chittagong, Section IV.

Temporary Settlement of *Lot* *Mouza* *Thana*
Zilla

Description of land.	Total land.	Uncultivated land.	Cultivated land.	Assessment per acre of cultivated land shown in column 4.		Assessment per acre of uncultivated land shown in column 3.		Jumma of each year. Column 6 + 8.		Instalment.
				Year.	Rate.	Year.	Rate.	Year.	Amount.	
1	2	3	4	5	6	7	8	9	10	11
Mehal Noabad ... Lot ... ... Lessee ... ... By survey of 18										Month of

1. I enter into a temporary jungleboori settlement at progressive rates for the abovementioned land for a term of years, from 12 B to B, and agree* to pay the revenue mentioned above during the aforesaid period, and hereby enter into this engagement with the following conditions; and I declare the said engagement binding not only on myself, but also on my heirs, representatives, and assigns precisely as if it had been executed by them.

* In the case of joint leases under Rule 22, insert here the words "hereby jointly and severally bind ourselves," and alter the wording throughout as necessary.

2. I will pay annually the aforesaid revenue to such person and at such place as the Collector may direct in accordance with the instalments therein set forth,—that is to say from the first to the end of the fifth year Rs. , from the sixth to the end of the tenth year Rs. .

At the end of the tenth year, or as soon after as the Collector may think

proper, a measurement may be made, and the area then found under cultivation shall thenceforth be assessed at the said rate of an acre, the waste remaining at annas an acre. All *sunn* and *gurjon kholas* then found will also be thenceforth assessed at fair rates. One similar measurement and adjustment of assessment may be made at any time after the expiration of the fifteenth year; and I will regularly pay the amount of assessment as so re-adjusted.

3. The title conveyed by this lease is heritable and transferable. Provided, however, that I am not empowered to divide this lot or to transfer it except as a whole, or to create therein any undertenure beyond the term of lease, or on terms inconsistent with the terms thereof. No transfer shall be valid as against Government, but, on the contrary, be equivalent to a surrender of this lease, unless notice of the transfer be given by the transferree to the Collector within two months of the transfer.

4. If I create any undertenure, I will impose on the under-tenant a condition that he shall not create any lower undertenure, but shall let the land to cultivating ryots only. Any undertenure which may be created by any person to whom I may sublet shall be invalid and liable to be set aside.

5 I shall not raise any objection to the full and punctual payment of the said revenue on the score of inundation, drought, depredation by wild beasts, diluvion, desertion, death, or other accident affecting the value of the said land or the outturn thereof; and I shall have no claim to abatement of revenue on any such account.

6. On the occurrence of any arrear in the payment of revenue, the Collector may sell the lot by auction under the provisions of Act XI of 1859, or recover the amount due by issue of certificates under any law for the time being in force relating to the recovery of arrears of revenue or of other public demands.

7. I shall not interfere with any right of the villagers relating to grazing cattle and taking fuel. I shall not fell any of the following timbers growing on the lands of my settlement without the special permission of the Collector, nor shall I allow any other person to do so; and I have no power to sell them. Such trees are exclusively Government property:—

1. Jarool.	4. Shagoon.	7. Chowangiri.
2. Telsur.	5. Gurjun.	8. Chagaroshi.
3. Toon.	6. Chapalis.	9. Gamar.

8. I have no right to rivers, fisheries, and mines, which are all Government property. The Government also reserves to itself the right to all minerals on the lands, together with such rights of way and other reasonable facilities as may be requisite for working, getting, and carrying away such minerals.

9. Beyond the fixed Government revenue and the things mentioned above, the Government shall have no claim to any profit which may accrue from the land included in this engagement during the currency of this engagement.

10. Any land covered by the lease which may at any time be required for a public purpose may be taken up by Government free of cost, a deduction being made in the amount of assessment payable under the lease proportional to the area so taken up, and compensation being made for the value of any improvement or property therein under the provisions of the law in force for the time being for the acquisition of land for public purposes.

11. I shall be at liberty to bring under cultivation waste lands covered by this engagement and to fix rent thereon.

12. *I will from time to time erect and repair the embankments, drainage channels, and outlets in order to prevent the encroachment of any sea or river on the said lands or the great accumulation of the water thereon. In case of my failure to do so, the Government may enter on the land and take up the repairs and may recover the costs of the same with all incidental charges, as if the same were an arrear of revenue due on this lot.

* In the case of leases granted under Rule 22, "I (or we) will within years from the date of this lease erect and thenceforward from time to time repair and renew such sufficient embankments, drainage channels, and outlets as shall serve effectually to protect the said lands from any encroachment of any sea or river, or any great accumulation of water thereon. In case of my (or our) failure to do so, the Government may enter on the land and take up the repairs, and may recover the cost of the same with all incidental charges, as if the same were an arrear of revenue due from the lot.

13. I will not allow any thief, dacoit, proclaimed offender, or notable bad character to find refuge within the precincts of the said lands. I will promptly furnish all information which I am or may be required by law to give. I will aid the police in the apprehension of offenders.

14. For violation of any of the conditions of this engagement, the Government will be a liberty to annul this engagement, and thereupon I shall lose all right in the lot.

15. Unless I am evicted from the lot during the currency of the present settlement in accordance with the conditions of this agreement, I or my heirs or assigns shall be entitled, at the end of this term of settlement, to resettlement on such terms and for such period not being less than twenty years as may then be fixed by Government; but in case of my refusal to engage for the payment of the amount of revenue which Government may hereafter deem expedient to fix for the land included in this engagement, I shall be liable to ejectment from the land, and I having no proprietary right, shall not have any claim to malikanah.

FORM L.

Form referred to in Rule 20 *of the Rules for the grant of Leases for Tea Cultivation in the District of the Chittagong Hill Tracts, Section V.*

Form of preliminary lease of land in granted by the Deputy Commissioner of to of

1. THE lands covered by this lease are situated with the boundaries shown by the red lines in map No , dated , and attached to the lease.

The lands may be described as being bounded as follows:—

North—
East—
South—
West—

Their area is more or less acres, and they are situated in the thanna mentioned in the margin.

2. The rights conveyed by the lease are heritable and also transferable, provided (*a*) that the entire grant, and not a portion of it, be transferred; (*b*) that the clearance conditions are duly observed by the transferrer and transferree respectively; (*c*) that the transfer is registered in the Deputy Commissioner's office within twenty-one days of the date thereof; and (*d*) that a registration fee of four annas per acre be paid to the Deputy Commissioner on the occasion of every such transfer. If any transfer of the rights conveyed by this lease is made otherwise than in accordance

with the foregoing provisions, all rights in the land shall be liable to be forfeited to Government. After the expiry of this preliminary lease no right shall be claimed otherwise than expressly provided for hereinafter.

3. The rent to be paid shall be as follows:—

Year of entry (*i.e.* from actual date of entry to 31st March following) ...	*Nil.*
1st full year (from 1st April following date of entry)	*Nil.*
2nd year	3 annas per acre.
3rd ,, ...	6 ,, ,,
4th ,, ...	9 ,, ,,
5th ,, ...	12 ,, ,,

The rent shall be paid to the Deputy Commissioner's (or to the Assistant Commissioner of Sungoo or Cox's Bazar sub-divisional) office in the following instalments:—

1st September ... one-half. | 1st March ... one-half.

4. The lessee shall either himself reside on or near to the lands covered by this lease, or he shall appoint a manager or agent who shall reside on or near to such lands, and who shall be provided with a full legal power to act on behalf of the principal in all matters arising out of, or concerning, the lands covered by the lease.

5. The lessee binds himself to conform to all the provisions of the rules for the grant of tea leases under which this lease is granted.

6. Five per cent. of the area of the lands shall be cleared by the end of the second year after the grant of this lease, and ten per cent. by the end of the third year.

7. Any land covered by the lease, which may at any time be required for a public purpose, may be taken up by Government, free of cost, on a reduction being made in the rent payable under the lease proportionate to the area taken by Government. But the value of any improvements or property thereon shall be paid to the lessee, and shall be assessed under the provisions of the law in force for the time being for the acquisition of land for public purposes.

8. All rights to minerals or quarries of all kinds are reserved to Government together with such rights of way and other reasonable facilities as may be requisite for working, getting, and carrying away such minerals.

9. No right of fishery, and no right to dam up or otherwise obstruct the passage of any stream is given by this lease. A public right of way over twenty yards on either bank of every stream, available at any time of the year for local boat traffic, is reserved.

10. The right of Government to levy such tolls as it may think proper on the forest produce exported from the land hereby leased either by land or water is reserved.

11. The Deputy Commissioner may at any time enter on, inspect, or measure the area under cultivation, and the lessee may at any time demand that such measurement be made, provided that the expenses of any such inspection or measurement demanded by the lessee shall be paid by him as rent due. If after such inspection the Deputy Commissioner finds that 15 per cent. of the total area held under the lease has been brought under cultivation by means of good husbandry and actually bears tea plants, the lessee shall be entitled to the renewal of the lease for a further period

Occupation under this order, or after its expiry, without express conditions to the contrary, shall never be held to constitute any tenure other than a tenancy-at-will from year to year You shall keep the boundary line and marks in repair and clear of jungle.

Deputy Commissioner

I AGREE to the above conditions

Applicant.

W H & others—Reg No 8556J—2,000—29-12-31.

of twenty years, and to renewals for similar periods in perpetuity, subject to the following conditions:—

(*a*)—Subject to any general or special orders of Government, the rent to be paid shall be fixed by the Commissioner, on the report of the Deputy Commissioner, on each occasion of renewal, but shall not exceed the rate of rent per acre paid in the neighbourhood at the time of renewal for the highest classes of lands under cultivation. If at any future time the administration of the tracts under tea cultivation should entail on the State any considerable increase of expenditure, it will be competent to the Government, with the sanction of the Legislature, to impose such special taxation as may be deemed necessary, either by raising the rent or in some other mode. But under no other circumstances will the rent, which has now been fixed for a term of years on the principle above enunciated, be raised during the currency of such term.

(*b*)—The title conveyed by the renewed lease shall be heritable and transferable, provided that no transfer shall be made of less than the whole, and that no transfer shall be valid as against the Government, but shall, on the contrary, be equivalent to a surrender of the lease, unless notification of the transfer shall have been given by the transferree to the Deputy Commissioner at the time of transfer, together with a fee of four annas per acre of the area leased.

(*c*)—In all other respects the conditions of the renewed lease shall be the same as those of the preliminary lease.

12. The rights and privileges conveyed by this lease, and by any renewed lease granted in accordance with its provisions, shall be liable to be forfeited on failure of the lessee to comply with any condition thereof.

13. If before the expiration of this preliminary lease no application for a renewal of the lease shall have been made in accordance with the above provisions, the lessee may be allowed to hold on as a tenant-at-will, but not otherwise, until other arrangements shall have been made by the Deputy Commissioner.

FORM M.

Form referred to in Rule 22 of the Rules for the grant of Leases for Tea Cultivation to large capitalists in the District of the Chittagong Hill Tracts, Section V.

To , *son of* , *resident of*
applicant

With reference to your application to enter into an agreement in regard to the land mentioned below, for the purpose of cultivating tea, desiring immediately to enter upon occupation of some part of the land in question for the purpose of making preparations for, and for commencing such cultivation, I hereby authorize you to use for that purpose any lands lying within (here specify boundaries) and not exceeding 100 acres in all.

In the event of a lease being hereafter granted, the date of entry referred to in such lease shall be held to be not the date of this order, but the date of possession being given under such lease. In case of a lease being refused, no claim to compensation shall lie against the Government for any outlay incurred by you on the strength of this order. No rent shall be payable for land occupied during the currency of this order, the terms whereof shall expire on the 31st March next.

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